IN THE COURT OF THE 36TH ADDL. CITY CIVIL & SESSIONS JUDGE (SPL. COURT FOR TRIAL OF CRIMINAL CASES AGAINST KUM. JAYALALITHA & ORS) AT BANGALORE.

PRESENT: Sri. John Michael Cunha, B.A-, LL.B.,
Spl. Judge & 36th Addl. Sessions Judge,
at Bangalore.

Dated, this the 27th day of Sept. 2014.

SPL. C.C. 208 of 2004

COMPLAINANT:

State, by the Superintendent of Police,
Vigilance & Anti-Corruption,
Special Investigation Cell,
Chennai.

Vs.

ACCUSED:

1. Selvi. J. Jayalalitha,
   D/o. Thiru Late. R. Jayaram,
   Occ:Former Chief Minister of Tamil Nadu,
   R/o. Vedtha Nilayam, 36, Poes Garden,
   Chennai – 86,

2. Tmt. Sasikala Natarajan,
   W/o Thiru. M. Natarajan,
   Occ: Nil, R/o. No.18,
   III Street, East Abiramapuram,
   Chennai – 4.

3. Tr. V.N. Sudhakaran,
   S/o Tr. T.T.Vivekanandan,
   Occ: Nil, Now R/o. No.66,
   Habibullah Road, T. Nagar,
   Chennai – 17.

4. Tmt. J. Elavarasi,
   W/o. Late Tr. N. Jayaraman,
   Occ: Nil, R/o. No.31,
   Mannai Nagar,
   Mannargudi,
   A-T. Pannerselvam Dist.,

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Date of commission of offence	Between 1.7.1991 and 30.4.1996.
Date of report of offence	14.06.1996
Date of arrest of A-1 Date of arrest of A-2 Date of arrest of A-3 Date of arrest of A-4	Surrendered in Court on 21.12.96 Surrendered in Court on 31.01.97 23.01.97 Released on Anticipatory Bail.
Date of release of A-1 on bail Date of release of A-2 on bail Date of release of A-3 on bail Date of release of A-4 on bail	03.01.1997 12.02.1997 31.01.1997 Released on Anticipatory bail.
Name of the complainant	Tr. V.C.Perumal, I.P.S. Inspector General of Police, D.V. & A-C. Chennai-6.
Date of commencement of evidence	28.12.1998
Date of closure of evidence	29.07.2013
Date of pronouncement of Judgment	27.09.2014
Opinion of the Judge	A-1 is found guilty of the offence u/Sec. 13 (1) (e)

	R/w. Sec. 13 (2) of P.C. Act and Sec. 120-B of I.P.C. R/w. Sec. 13 (2) of P.C. Act. A-2, A-3 and A-4 are found guilty of the offences punishable u/Sec. 109 & 120-B of I.P.C. R/w. Sec. 13 (1) (e) R/w. 13(2) of P.C. Act.

Sri. G. Bhavani Singh, Spl. P.P. for State of Tamil Nadu D.V. & A-C.

Sri. Murugesh Shivaray Maradi, Asst. Advocate.

Sri. B. Kumar, Senior Counsel for Sri. K.C. Panneerselvam Adv. for A-1 Selvi. J. JayalalithA-

Sri.C. Manishankar Adv. for A-2 Smt. Sasikala Natarajan.

Sri. Amit Desai, Senior Counsel for Sri. G. Anbu Karasu Adv. for A-3 Sri. V.N.Sudhakaran.

Sri. Amit Desai, Senior Counsel for Sri. Asokan Adv. for A-4 Smt. J. Elavarasi.

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J U D G M E N T

A-1, former Chief Minister of the State of Tamil Nadu and her associates viz; A-2, A-3 and A-4 are prosecuted before this Court for the alleged offences punishable u/Sec.13(1)(e) R/w.13(2) of the Prevention of

Corruption Act, 1988 and Sec.120-B and Sec.109 of I.P.C.

2. ***OVERVIEW OF THE PROSECUTION CASE:***

A-1, Selvi J. Jayalalitha, was the Chief Minister of Tamil Nadu from 24.6.1991 till 13.5.1996. Prior to this, she was a Member of Rajya Sabha from April, 1984 till 27.1.1989 and the Member of Tamil Nadu Legislative Assembly from 27.1.1989 till 30.1.1991. She is the daughter of Late Smt. N.R. Sandhya, who was acting in films during 1960's. A-1 was also acting in films during 1964-1972. Smt. N.R. Sandhya died in the year 1971 and as per her Will, dt. 01.11.1971, she bequeathed her share to A-1 in the properties belonging to Natya Kala Nikethan, in which both were the partners. On her mother's death, A-1 came to own the following properties viz.,

i. Land and building at No. 36, Poes Garden, Chennai-86;

ii. House at Plot No. 36, Door No. 8/3/1099 in Sri Nagar Officer's Colony at Hyderabad city;

iii. Lands totally measuring 10.20 acres in Sy. No. 52 and Sy. No. 50 of Jeedimetla village and Sy. No. 93/1 of Pet Basheerabad Village in Metchal Taluk in Ranga Reddy Dist. of Andhra Pradesh with Grape Garden, Farm House and Servants quarters;

iv. Land in Sy. No. 93/2 to the extent of 3.15 acres in Pet Basheerabad village in Andhra Pradesh;

In addition to the above properties, A-1 was also in possession of –

v. Agricultural land measuring 3.43 acres in Cheyyur Taluk now in Anna Dist. (as per Doc. No. 4564/81, dt. 16.12.1981 of SRO North Madras);

vi. An old Ambassador car and an old Contessa car;

vii. A new Maruti car bearing registration No. TMA-2466 worth Rs. 60,435/- and

viii. Company shares;

Thus the assets, which were in the possession of A-1 up to 1987 were found to be worth only Rs. 7.5 lakhs. Besides, she also claimed to have possessed balance in her bank accounts to the extent of Rs.1 lakh and certain items of jewellery.

3. **A-2, Tmt. Sasikala Natarajan** is the wife of one Mr. Natarajan. The said Natarajan had joined Government service as a Publicity Assistant in the Information and Public Relation Department of Government of Tamil Nadu on 13.7.1970 and was later promoted as Assistant Director in 1984 and as Deputy Director in 1986 in the same department. He tendered his resignation from Government service on 01.11.1988,

but his resignation was accepted by the Government of Tamil Nadu only on 03.04.1991 with retrospective effect. A-2 is the daughter of one C. Vivekanandan, a Medical Compounder doing private practice, who was living in a small house at Thattara Street in Thiruthuraipoondi. He had acquired the said house and 7 acres of land through inheritance. A-2 was given in marriage to the said Natarajan in the early 1970's at Thanjore. A-2, who was initially an occasional visitor to the residence of A-1 at No. 36, Poes Garden, Chennai-86 came to be permanently accommodt. by A-1 from 1988 onwards and acknowledged by A-1 as her friend-cum-sister (Udanpiravatha Sagothari). A-2 continued to live with A-1 at No. 36, Poes Garden, Chennai-86 till the year 1996.

4. **A-3, Tr. V.N. Sudhakaran** is the son of A-2's elder sister Smt. Vanithamani and T.T. Vivekanandan. He came to reside at No. 36, Poes Garden, Chennai-86 in the year 1992 while pursuing his studies at New College, Chennai and stayed there till the 1st quarter of 1997. A-1 had acknowledged and proclaimed A-3 as her "Foster son" and had conducted the latter's marriage with one Sathiyalakshmi at Chennai on 7.9.1995 on a very lavish scale.

5. **A-4, Tmt. J. Elavarasi** is the wife of Late. V. Jayaraman, the elder brother of A-2. The said

V. Jayaraman was a Government servant in the Civil Supplies Department; he died in December, 1991 due to electrocution while attending to works in the Grape Garden of A-1 at Hyderabad. Following her husband's death, A-4 came to live at No. 36, Poes Garden, Chennai-86 from the beginning of 1992.

6. The case of the prosecution is that, as on 1.7.1991, A-1 was found in possession of properties and pecuniary resources in her name and in the name of A-2 Smt. N. Sasikala, who was living with A-1 at No. 36, Poes Garden, Chennai to the extent of Rs. 2,01,83,957/- including the properties acquired in the name of M/s. Jaya Publications, M/s. Sasi Enterprises and Namadu MGR, which had been floated by A-1 and A-2 with themselves as partners. But, after 1.7.1991, there was sudden spurt in the acquisition of assets and during this period, A-1 and A-2 floated several firms in the names of A-2, A-3 and A-4 viz.,

i. M/s.J. Farm Houses;
ii. M/s.J.S. Housing Development;
iii. M/s.Jay Real Estate;
iv. M/s.Jaya Contractors and Builders;
v. M/s.J.S. Leasing and Maintenance;
vi. M/s.Green Farm Houses;
vii. M/s.Metal King;
viii. M/s.Super Duper TV (P) Ltd.,
ix. M/s.Anjaneya Printers Pvt. Ltd.,
x. M/s.Ramraj Agro Mills Ltd.,
xi. M/s.Signora Business Enterprises Pvt., Ltd.,
xii. M/s.Lex Property Development Pvt., Ltd.,

xiii. M/s.Riverway Agro Products Pvt., Ltd.,
xiv. M/s.Meadow Agro Farms Pvt., Ltd.,
xv. M/s.Indo Doha Chemicals & Pharmaceuticals Ltd.,
xvi. M/s.A.P. Advertising Services;
xvii. M/s.Vigneswara Builders;
xviii. M/s.Lakshmi Constructions;
xix. M/s.Gopal Promoters;
xx. M/s.Sakthi Constructions;
xxi. M/s.Namasivaya Housing Development;
xxii. M/s.Ayyappa Property Developments;
xxiii. M/s.Sea Enclave;
xxiv. M/s.Navasakthi Contractors and Builders;
xxv. M/s.Oceanic Constructions;
xxvi. M/s.Green Garden Apartments;
xxvii. M/s.Marble Marvels;
xxviii. Vinod Video Vision;
xxix. Fax Universal;
xxx. Fresh Mushrooms;
xxxi. M/s.Super Duper TV., and
xxxii. M/s.Kodanadu Tea Estate;

7. The further case of the prosecution is that during the check period i.e. from 1.7.1991 to 30.4.1996, there were no business activities at all in respect of many of the above Firms, and in respect of others, the activities were more in the nature of acquiring assets like lands, machinery, building etc., which were not production oriented. No income-tax returns were filed by these Firms. No assessment for commercial tax has also been done with respect to the business of these Firms. A-1 also did not file her Income-tax returns for the assessment years 1987-88 to 1992-93 till November, 1992 and when this issue was sought to be raised in Parliament, A-1 filed the Income-tax returns

for the above period in November, 1992. Subsequent to 1.7.1991, assets in the form of movable and immovable properties and pecuniary resources like bank deposits etc., were found acquired not only in the name of A-1, but also in the names of A-2, A-3 and A-4 and the Firms floated in their names. Scrutiny of various bank accounts maintained in the names of A-1 to A-4 and in the names of the above Firms disclosed huge credits in cash had been frequently made into various accounts which were not commensurate with the income of the individuals and of the Firms concerned. There were frequent transfers of amounts between one account to the others to facilitate illegal acquisition of assets. The huge quantum of such assets, when viewed in the context that A-1 was holding the office of the Chief Minister and that A-2, A-3 and A-4 were living under the same roof with A-1 and not having sufficient means to acquire the assets in their names established that the assets were actually acquired by A-1.

8. It is further alleged that, pursuant to the criminal conspiracy between A-1, a public servant and her associates viz., A-2, A-3 and A-4, to acquire and possess properties and pecuniary resources by A-1 in her name and in the names of A-2, A-3 and A-4 and in the names of various Firms floated by them, amassed properties and pecuniary resources to the tune of Rs.66,64,73,573/-(later corrected as Rs.66,65,20,395/-)

grossly disproportionate to the known source of income of A-1 and A-2 to A-4 during the check period from 1.7.1991 to 30.4.1996. According to the prosecution, the income from the known sources of A-1 during this period, such as rental income, interest derived from various bank deposits and other deposits held by her in her name and in the names of A-2, A-3 and A-4, agricultural income, loans and the salary received by her as Chief Minister of Tamil Nadu worked out to a total of Rs. 9,34,26,054/- whereas during this period the expenditure incurred by A-1 including repayment of principal amount and interest on loan, and other outgoings were assessed at Rs.11,56,56,833/-. Thus, as on 30.4.1996, A-1 being a public servant was found to have acquired and possessed pecuniary resources and properties in her name and in the names of A-2, A-3 and A-4 and the Firms floated by them, which were disproportionate to her known sources of income to the extent of Rs.66,65,20,395/- (Rupees Sixty Six Crores Sixty Five Lakhs Twenty Thousand Three hundred and Ninety Five only)which is an offence of criminal misconduct within the definition of Sec.13(1)(e) punishable u/Sec.13(2) of the Prevention of Corruption Act,1988 and A-2, A-3, and A-4 conspired with A-1 and abetted the commission of the above offence.

9. ***REGISTRATION OF F.I.R. :***

Criminal law was set in motion against A-1 by PW.232, Dr. Subramanian Swamy, the then President of Janata Dal. He lodged a complaint before the Prl. Sessions / Spl. Judge, Madras on 14.06.1996 u/Sec. 200 Cr.P.C. alleging that, subsequent to the assumption of the Public office of the Chief Minister of Tamil Nadu, A-1 acquired properties and earned income disproportionate to her known source of income, in as much as her declared wealth during 1989-90 was Nil and it increased to Rs.1.89 crores in 1990-91 ; Rs. 2.60 crores in 1991-92 ; Rs.5.82 crores in 1992-93 ; Rs.91.33 crores in 93-94 and Rs.38.21 crores during 94-95 though she was receiving only 1/- Rupee per month towards her salary as Chief Minister. The said complaint was registered as Crl.M.P. 3238 of 1996. The Prl. Sessions Judge/ Spl. Judge recorded the sworn statement of the complainant and by order dt. 21.06.1996 directed investigation u/Sec. 17 of the Prevention of Corruption Act and Sec.202 Cr.P.C. and directed Smt. Letika Saran (PW.240), a senior IPS Officer, in the cadre of D.I.G, Madras to investigate the matter, collect necessary materials in a fair and impartial manner and submit a report to the Court within a period of two months. The Director General of Police was directed to give necessary assistance to the said officer.

10. Pursuant to this Order, PW.240 took up investigation, collected records and documents from various Banks, Registration Offices and from the Registrar of Firms pertaining to the investments and properties standing in the name of A-1 and A-2 and their close-relatives. While investigation was in progress, A-1 and A-2 challenged the order of the Prl. Sessions Judge / Spl. Judge before the High Court of Madras in Crl.O.P. No.5755/96 and by order dt. 14.08.1996 the investigation was stayed for a brief period; but by a subsequent order dt. 04.09.1996 the Hon'ble High Court was pleased to direct the Director of Vigilance and Anti Corruption, Madras to take appropriate steps to investigate into the allegations made in the complaint in accordance with law by any person of his choice. In compliance of this order, the Director of Vigilance and Anti Corruption, Chennai, Sri. V.C. Perumal (PW.241), on 07.09.1996 directed Sri. Nallamma Naidu (PW.259), the then Additional Supdt. of Police, D.V. & A-C. to investigate the case. Based on the documents and materials so far collected, Sri. V.C.Perumal, PW.241 who was by then promoted as I.G. filed FIR against A-1 as per Ex.P.2266 on 18.9.1996, registered as Crime No.13/AC/96/HQ u/Sec. 13 (2) R/w 13 (1)(e) of P.C. Act. In the same FIR, Sri. Nallamma Naidu (PW.259) was appointed as Investigating Officer.

11. ***INVESTIGATION :***

PW.259 took up further investigation and in the course of investigation obtained search warrants, conducted search of the residential premises of A-1 situate at No.36 and 31-A, and various other locations suspected to contain incriminating materials and seized voluminous documents and material objects and recorded the statements of large number of witnesses. The incriminating evidence collected during the investigation having disclosed the complicity of A-2 to 4 in the alleged offence, PW.259 made an application to the Special Judge on 22.01.1997 as per Ex.P.2316 for addition of A-2, 3 and 4 as co-accused and for incorporation of additional offences u/Sec. 120-B of Indian Penal Code r/w Sec.13 (2) and 13 (1)(e) of PC Act, 1988 and Sec.109 of Indian Penal Code. On completing the investigation, PW.259 laid the charge sheet against all the accused on 04.06.1997 which came to be registered as **Spl.C.C. No.7/97** on the file of the IX Additional Sessions Judge (Special Court, I) Chennai.

12. ***CHARGES:***

On 5.6.1997 the Special Judge, Chennai took cognizance of the offences and directed summons to the accused persons. Upon service of summons, A-1 to A-4 appeared before the learned Special Judge, engaged the services of counsels of their choice and were furnished

with the copies of the Charge Sheet and the accompanying documents as per Sec.207 of the Code and on their request even the Tamil translation of documents were supplied to the accused. A-2 to A-4 moved applications u/Sec.239 of Cr.P.C. seeking discharge. After hearing the parties, the Special Judge, Chennai dismissed the said applications by order dt. 21.10.1997 and framed the following charges against the accused which read as under:

> ***Firstly :- That you A1 to A4 during the period between 1.7.1991 and 30.4.1996 in Chennai and other places in Tamil Nadu, you A1 being a public servant, along with you A2 to A4, were parties to a criminal conspiracy with the object of acquiring and possession pecuniary resources of income to the extent of rs.66,65,20,395/- in the names of you A1 and in the names of you A2 to A4 and the thirty two (32) business enterprises floated in the names of A2 to A4, for which you (A1) could not satisfactorily account and you (A2 to A4) abetted A1 by holding a substantial portion of the pecuniary resources and property in your names (A2 to A4) on behalf of you and thereby you A1 to A4 committed an offence punishable u/Sec.s 120-B I.P.C. r/w 13(2) r/w 13(1)(e) of Prevention of Corruption Act, 1988 and within the cognizance of this Court.***

Secondly:- That you A1 in pursuance of the said criminal conspiracy, during the said period and the said places, being a public servant to wit the Chief Minister of the State of Tamil Nadu, acquired and possessed in your name and in the names of A2 to A4 and in the names of the business enterprises floated in the names of A2 to A4, pecuniary resources and property disproportionate to your known sources of income to the extent of Rs.66,65,20,395/- for which you could not satisfactorily account, and thereby you A1 committed an offence punishable u/Sec. 13(2) r/w 13(1)(e) of Prevention of Corruption Act, 1988 and within the cognizance of this Court.

Thirdly:- That you A2 to A4 in pursuance of the said criminal conspiracy during the said period and the said places abetted A1 who was a public servant, by intentionally aiding her in the possession of pecuniary resources and property disproportionate to her known sources of income and for which she could not satisfactorily account, by holding a substantial portion of the said pecuniary resources and property in your names and in the names of the business enterprises floated in your names, and thereby you A2 to A4 committed an offence punishable u/Sec. 109 I.P.C. r/w 13(2) r/w 13(1)(e) of Prevention of Corruption Act, 1988 and within the cognizance of this Court.

All the accused persons denied the charges and claimed to be tried.

13. ***REGISTRATION OF SPL. C.C. No.2/2001:***

It needs to be mentioned here that, during the pendency of the trial in Spl. C.C. No.7/1997, the D.V.& A-C. was permitted further investigation u/Sec. 173 (8) of Cr.P.C. and was granted letters rogatory by the Designated Court for collecting evidence and material relating to the alleged accumulation of disproportionate wealth by A-1 in conspiracy with A-2 outside the country viz., Sri Lanka, Dubai, Malaysia, Singapore, Hong Kong, British Origin Islands and the United Kingdom. Based on the evidence collected during further investigation, the prosecution filed a separate FIR in Crime No. 2/AC/2000 on 2.9.2000 against A-1 and A-2 which culminated into a Charge Sheet dt. 23.3.2001 registered as **Spl. C.C.No.2/2001**. After service of summons in the said case, A-1 and A-2 preferred Crl.O.P.No. 21969 and 22506 of 2001 challenging the issuance of process in the second case. These petitions were disposed of by the Hon'ble High Court of Madras on 10.1.2002 with a direction to deal with the main case after treating the Charge Sheet dt. 23.3.2001 in the second case as a further report. When both these cases were pending on the file of the

Designated Court at Chennai, accused moved a petition for amalgamation of both the cases and to hold a joint trial.

14. ***RECORDING OF EVIDENCE*** *:*

Recording of evidence in Spl. C.C. 7/97 commenced on 28.12.1998 and by 24.08.2000, the prosecution examined as many as 258 witnesses as PW.1 to PW.258 and admitted in evidence Ex.P.1 to Ex.P.2282 and the Material objects at MOs. 1 to MOs.1603. On the subsequent adjourned dates, 76 prosecution witnesses who were already recalled and cross-examined in full were got recalled by the accused for the purpose of further cross-examination and 64 of them substantially resiled from their earlier statements made on oath. The learned Spl.P.P. conducting the prosecution did not choose to treat any of these witness as hostile, instead proceeded with the examination of the Investigating Officer as P.W.259 and produced in evidence in all 2,341 documents marked as Ex.P.1 to Ex.P.2341 and the material objects as M.Os.1 to M.Os.1606. During the examination of the witnesses, the documents produced by the witnesses came to be marked as Ex.X.1 to Ex.X.25 and Ex.C.1 to C.3 as Court documents.

15. With the above oral and documentary evidence, the prosecution closed its side on 24.2.2003. On the same day, A-1 was permitted to answer a questionnaire in-lieu-of her personal examination u/Sec. 313 Cr.P.C. and a questionnaire was delivered to her with a direction to answer it on 25.02.2003 by 5.00 P.M. On 25.02.2003 A-1 returned the questionnaire duly answered by her and on the same day A-2 to A-4 were partly questioned as per Section 313 Cr.P.C. and their further examination was concluded on 26.02.2003. On 26.2.2003, counsel for A-1, A-2, A-4, Mr.N.Jothi filed a petition seeking to examine 5 witneses on defense side and Mr. Saravana Kumar, the learned counsel for A-3 filed a petition seeking leave to examine one witness by name Tr. Ramkumar and the matter was adjourned for defense evidence. On 27.02.2003, DW.1 and DW.2 were examined on behalf of the accused and Ex.D.15 came to be marked and the accused closed their evidence. Arguments of the accused were heard in part on the same day and the matter was adjourned to 28.02.2003 for continuation of the arguments. When the matter was called on 28.02.2003, counsel for A-1, A-2 and A-4 filed a petition u/Sec. 309 Cr.P.C. bringing to the notice of the Court the stay order passed by the Hon'ble Supreme Court of India in Transfer Petition (Criminal) No.77-78/03 filed by one Sri.K. Anbazhagan, General Secretary, DMK Party.

16. ***TRANSFER OF THE CASE :***

By its Judgment dt. 18.11.2003 in Transfer Petition (Criminal) Nos.77-78/2003, the Hon'ble Supreme Court ordered transfer of the case to the State of Karnataka with the following directions;

"*(a) The State of Karnataka in consultation with the Chief Justice of the High Court of Karnataka shall constitute a Special court under the Prevention of Corruption Act, 1988 to whom CC No.7 of 1997 and CC No.2 of 2001 pending on the file of the XI Addl. Sessions Judge (Special Court No.1) Chennai in the State of Tamil Nadu shall stand transferred. The Special Court to have its sitting in Bangalore.*

(b) As the matter is pending since 1997 the State of Karnataka shall appoint Special Judge within a month from the date of receipt of this Order and the trial before the Special Judge shall commence as soon as possible and will then proceed from day to day till completion.

(c) The State of Karnataka in consultation with the Chief Justice of High Court of Karnataka shall appoint a senior lawyer having experience in criminal trials as public prosecutor to conduct these cases. The public prosecutor so appointed shall be entitled to assistance of another lawyer of his choice. The fees and all other expenses of the Public Prosecutor and the Assistant shall be paid by the State of Karnataka who will thereafter be entitled to get the same reimbursed from the State of Tamil Nadu. The Public Prosecutor to be appointed within six weeks from today

(d) The investigating agency is directed to render all assistance to the public prosecutor and his assistant.

(e) The Special Judge so appointed to proceed with the cases from such stage as he deems fit and proper and in accordance with law.

(f) The Public Prosecutor will be at liberty to apply that the witnesses who have been recalled and cross-examined by the accused and who have resiled from their previous statement, may be again recalled. The Public Prosecutor would be at liberty to apply to the court to have these witnesses declared hostile and to seek permission to cross-examine them. Any such application if made to the Special court shall be allowed. The public prosecutor will also be at liberty to apply that action in perjury to be taken against some or all such witnesses. Any such application/s will be undoubtedly considered on its merit/s.

(g) The State of Tamil Nadu shall ensure that all documents and records are forthwith transferred to the Special Court on its constitution. The State of Tamil Nadu shall also ensure that the witnesses are produced before the Special Court whenever they are required to attend that Court.

(h) In case any witness asks for protection the State of Karnataka shall provide protection to that witness.

(i) The Special Judge shall after completion of evidence put to all the accused all relevant evidence and documents appearing against them whilst recording their statement u/Sec. 313, Criminal Procedure Code.".

In obedience to the above directions, the Government of Karnataka by its Order dt. 27.12.2003 in Proceedings No. LAW 151 LCE 2003, Bangalore, accorded sanction for establishment of the Special Court at Bangalore and by Notification dt. 19.02.2005 bearing No. LAW 151 LCE 03, appointed Sri. B.V. Acharya, Sr. Advocate and former Advocate General of Karnataka as Public Prosecutor to conduct C.C.No.7/97 and C.C.No.2/2001. By Notification dt. 5.3.2005 in LAW 42 LCE 2005 Sri. Sandesh J. Chouta, Advocate, Bangalore was appointed as Jr. Advocate to assist Sri.B.V. Acharya.

17. Upon securing the records, the **Spl. C.C. No. 7/1997** was renumbered as **Spl.C.C. No.208/2004** and **Spl.C.C. No. 2/2001** was renumbered as **Spl. C.C. No.209/2004** on the file of this Court.

18. ***TRANSLATION OF DOCUMENTS :***

The Government of Karnataka vide the decision of the Cabinet, in Ref. No. C-300 of 2004, dt. 30.9.2004 directed the Prl. Secretary to Government, Higher Education Department to depute the services of the senior most 20 Assistant Professors/Lecturers proficient in Tamil and English language to the Special Court, Bangalore, for translating the documents from Tamil to English. Accordingly, the services of Translators were

made available. The translation work was completed by 2005 and the copies of the English translation of the deposition and the exhibits were furnished to A-1 to A-4 by 28.3.2005 as recorded in the Order-sheet, dt. 28.3.2005.

19. ***STAY ORDER:***

The decks having been cleared for resumption of trial, my Predecessor-in-office took up the pending application filed by the accused for holding joint trial of **Spl. C.C. No.2/2001** and **Spl.C.C. No.7/1997** (renumbered as **Spl. C.C. No. 208/2004** and **Spl. C.C. No. 209/2004**) and by order dt. 27.06.2005 both the cases were ordered to be clubbed. This order came to be challenged before the Hon'ble Supreme Court of India in S.L.P. (Crl) Nos. 3829 – 3830 of 2005 by the petitioner in the Transfer Petition viz., Sri. K. Anbazhagan and by order dt. 03.08.2005, the further proceedings in both the cases came to be stayed. In the meanwhile, the Spl. P.P. himself having approached the Hon'ble High Court of Karnataka against the orders of this Court refusing to grant consent for withdrawal of the prosecution in respect of the charges covered by the second Charge Sheet in Crime No.2/AC/2000HQ, the Hon'ble High Court of Karnataka, by order dt. 07.12.2009 permitted the withdrawal of the prosecution launched against A-1 and others in Spl. C.C. No.209/2004. Accordingly, a

memo having been filed before the Hon'ble Supreme Court of India, by order dt. 22.01.2010, Spl. Leave Petition Nos. 3829-3830/2005 were disposed of as withdrawn and the order dt. 05.08.2005 granting stay of further proceedings in Spl. C.C. No.208 and 209 of 2004 pending on the file of this Court was vacated. In terms of this order, Spl. C.C. No.209/2004 was de-linked and the proceedings in Spl. C.C. No.208/2004 continued before this Court.

20. ***RESUMPTION OF TRIAL :***

It is borne out from the records that, after the trial resumed before this Court, the accused moved applications after applications before this Court at every stage of the proceedings raising different interlocutory issues purportedly to vindicate different facets of their right to a free and fair trial and virtually every order passed by this Court was carried in Appeal or Revision to the Hon'ble High Court of Karnataka and then to the Hon'ble Supreme Court of India resulting in considerable delay in the progress of the case. In March-2010, Crl.P.79/2010 was filed before the High Court of Karnataka challenging the order dt. 5.6.1997 passed by the Spl. Judge, Chennai taking cognizance. On 10.3.2010 the said petition was dismissed by the High Court against which SLP No.2248/2010 was preferred and even this special leave petition came to be

dismissed by the Hon'ble Supreme Court of India by order dt. 19.3.2010. In the meanwhile, the learned Spl. P.P. sought to recall 45 witnesses for cross-examination. At that stage, on 14.07.2010, A-1 filed an application in I.A-No.396 seeking to scrap the English translations of the depositions of all the witnesses and to hold a de novo translation by summoning all the witnesses before the Court. The said application was rejected by a considered order with certain directions on 22.07.2010. Aggrieved by the said order, A-1 preferred Crl. Petition No. 3748/2010 before the Hon'ble High Court of Karnataka and the learned Spl. P.P. also filed Crl. Petition No. 3766/2010 challenging the part of the directions issued by this Court. Both the Crl. Petitions were heard and disposed of by a common order dt. 23.10.2010. The said common order was assailed before the Hon'ble Supreme Court of India in S.L.P. No.10324 and 10325 of 2010. The Hon'ble Supreme Court, in its order dt. 14.12.2010, observed as under :

> *"Fair trial is part of the fundamental rights guaranteed under Art. 21 of the Constitution. To ensure fair trial, it is necessary that defects in the translation of the depositions be corrected and the witnesses, which are going to be examined, their depositions should be correctly translated.*
>
> *In the facts and circumstances of this case, We deem it appropriate to permit the Presiding Officer to engage the services of a person who is well versed both in Tamil and English languages*

who should be available to the Presiding officer and to the parties as and when it becomes imperative. The State to bear the expenses of the expert.

Mr. Nageshwara Rao further submits that, 250 witnesses have already been examined and if there is any defect in translation of the depositions of those witnesses, the Presiding Officer may pass necessary orders after hearing the learned counsel for the parties. The prayer is reasonable and We order accordingly."

Pursuant to the above Order, Sri. R. Rajagopal, Advocate was appointed as an Interpreter vide order dt. 23.9.2010. But, in view of his non-availability, by a subsequent order the assistance of Sri. K.S. Harish, Advocate was taken to translate the disputed portions of the translated depositions and the translations carried out by the Interpreter are made part of the English translation of the deposition of the respective witnesses. The counsel has also assisted the Court as interpreter in recording the evidence of the defence witnesses before the Court.

21. Here itself it needs to be mentioned that, even though the learned Spl. P.P. was permitted to recall 45 witnesses for the purpose of cross-examination, the learned Spl. P.P. chose to recall and re-examine only 23 witnesses and on 19.01.2011 filed a memo to the effect that the prosecution dispenses with the further examination of PW.256 and PW.51 and filed

another memo stating that the prosecution does not choose to adduce any further evidence and accordingly prosecution side was closed and the case was posted for examination of the accused u/Sec. 313 Cr.P.C. At that stage, the learned Counsel for the accused pointed out some more defects in the English translation of the depositions and the said mistakes, defects and omissions as shown by the counsels for the accused were also got rectified by calling for fresh translation of the portions of the depositions.

22. ***EXAMINATION U/SEC. 313 Cr.P.C:***

Examination of A-1 u/Sec.313 Cr.P.C. commenced on 20.10.2011. A-1 answered as many as 1337 questions and on completion of her examination on 23.11.2011 submitted a written statement u/Sec. 313 Cr.P.C. along with IX Annexures. When the examination of A-2 was half way through, on 29.02.2012, A-2 moved a petition for supply of copies of unmarked and un-exhibited documents filed u/Sec.207 and 243(2) Cr.P.C. as described in Annexures I to VII attached thereto. By a considered order dt. 03.04.2012 in I.A.No.711, the said application having been rejected, A-2 carried the matter to the High Court of Karnataka by way of Crl. Petition No.1840/2012. The said Crl. Petition also having been dismissed, A-2 approached the Hon'ble Supreme Court of India in Crl. Appeal

No.1497/2012. By its judgment dt. 27.09.2012, the Hon'ble Supreme Court of India disposed of the appeal with a direction that A-2 be allowed an inspection of the unmarked and unexhibited documents referred to by her in I.A-No.711 of 2012 and A-3 and A-4 were also granted liberty to inspect the unmarked and unexhibited documents if desired within a period of 21 days from the date of the receipt of the order. Accordingly, A-2 to A-4 were permitted inspection of the unexhibited documents, whereafter A-2 answered the remaining questions put to her in her examination u/Sec. 313 Cr.P.C. and filed a written statement u/Sec.243(1) Cr.P.C. with one Annexure on 21.01.2013.

23. A-3 and A-4 are also examined u/Sec.313 Cr.P.C. A-3 has submitted a written statement dt. 21.01.2013 u/Sec. 243 (1) R/w. 313 (5) Cr.P.C.; A-4, however, has not chosen to submit any written statement or documents in support of her defence.

24. ***DEFENCE EVIDENCE***:

The accused were thereafter called upon to give in writing the list of persons whom they propose to examine as witnesses and the documents on which they propose to rely as required u/Sec. 22 of Prevention of Corruption Act. The accused however, moved an application u/Sec. 91 Cr.P.C. seeking summons to the

Director General of Income Tax, Chennai to cause production of documents and records listed in the applications and accordingly summons were issued and the counsel representing the Income Tax Department produced the documents sought for by the accused and submitted that the other documents could not be traced. Likewise, summons were issued to the office of the Registrar of Companies to produce the copies of the annual returns sought for by the accused and the same were also produced before the Court. The accused submitted a list of 128 defence witnesses and amongst them examined 99 witnesses as DW.1 to DW.99 and produced in evidence Ex.D.1 to Ex.D.384.

25. ***ARGUMENTS:***

On 29.07.2013, counsel for A-1 to A-4 filed a memo stating that the persons named at Sl. Nos.5 and 29 are no more and the accused do not propose to examine the other witnesses named in the list and sought to close defence evidence. On the same day, the accused filed a memo seeking to commence their arguments as contemplated u/Sec. 314 of Cr.P.C. Upon hearing the parties, my Predecessor in office permitted the defense to open their arguments and the learned Counsels for A-1 and A-2 submitted oral arguments between 05.08.2013 and 14.08.2013. During this time, the aforesaid Mr. Anbazhagan filed an application

u/Sec. 301 (2) of Cr.P.C. seeking permission to assist the prosecution. On hearing the parties and considering the objections thereto, the said application numbered as I.A-No.1143 was partly allowed and the applicant intervener was permitted to file memo of arguments and present the same to the Court and to render such assistance which the learned Spl. P.P. may require.

25.1) On behalf of A-3 and A-4 Sri. Nageswar Rao, the Sr. Advocate submitted arguments, whereafter the learned Spl. P.P. commenced his arguments on 23.08.2013. While Spl. P.P. was half way through his arguments, on 27.08.2013 Court received the copy of the Government order No.LAW/149/LCE/2012 dt.26.08.2013 withdrawing the Notification dt. 2.2.2013 appointing Sri. G. Bhavani Singh as Spl. P.P. That was followed by another order dt. 10.09.2013 passed by the Government of Karnataka asking Sri. G. Bhavani Singh, the Spl. P.P. not to appear in the matter. The accused challenged both the communications before the Hon'ble Supreme Court of India by filing Writ Petition (Crl) No.166/2013. The Hon'ble Supreme Court of India disposed of the Writ Petition by order dt. 30.09.2013 holding that the order of removal of Sri. G. Bhavani Singh is a product of *mala-fides* and the impugned order is not sustainable in the eyes of law and quashed the same. In the said order, the Hon'ble Supreme Court referred the matter to the Hon'ble High Court of

Karnataka to decide on the administrative side as to whether in order to conclude the trial expeditiously as guaranteed under Article 21 of the Constitution, requires the extension of the service of the learned Spl. Judge who was due to retire by the end of September 2013. However, in due course the then Presiding Officer having retired on reaching superannuation, by Notification dt. 31.10.2013, No:DPAR 10 Se Vu Nya 2013, the incumbent is appointed as the Special Judge to conduct the trial.

25.2) On assuming the charge, steps were taken to shift the material objects and the valuable properties lying in the custody of the Spl. Judge, Chennai, and on taking charge thereof, the case was rescheduled for arguments on 07.03.2014. At that stage, on behalf of the five companies by name Lex Property Development (P) Ltd., Meadow Agro Farms (Pvt) Ltd., Riverway Agro Products (Pvt) Ltd., Signora Business Enterprises (P) Ltd., Ramaraj Agro Mills Ltd., separate applications were filed seeking to take up their pending applications for lifting the order of attachment passed by the Chief Judge, Small Causes Court, Chennai, under the provisions of Criminal Law (Amendment) Ordinance, 1944 before hearing the final arguments in Spl.C.C. No.208/2004. The said applications were ordered to be heard simultaneous with the main arguments in

Spl.C.C. No.208/2004 and for the third time the case was set down for arguments.

26) I have heard the arguments of the learned Spl. P.P. and the learned Counsel appearing for the accused at length. Learned Spl. P.P. merely read out the chief-examination of the prosecution witnesses and summed up his arguments. Learned Senior Counsel for A-1, Sri. B. Kumar, however has addressed arguments for more than 80 hours elaborately dealing with every aspect of law and fact touching the points in controversy and has extensively dealt with each and every item of the income, expenditure, assets and pecuniary resources attributed to A-1 in an attempt to show that all the properties and assets held by A-1 are acquired out of her legitimate source known to law and that she is falsely implicated in the alleged offences at the behest of her political opponent.

26.1) In his prefatory submissions, the learned Senior Counsel has strongly objected to the investigation conducted by the I.O. and has strenuously contended that, these illegalities in the investigation and procedural infirmities go to the root of the matter vitiating the cognizance taken by this Court and the consequent trial held against the accused. I will be shortly dealing with the procedural illegalities

highlighted by the learned Counsel before proceeding to discuss the merits of the case.

26.2) Placing reliance on large number of authorities on the question of burden of proof and appreciation of evidence, the learned Senior Counsel has tried to impress upon the Court that the evidence adduced by the State in support of the charges leveled against the accused is highly discrepant, unbelievable and suffer from irreconcilable contradictions, especially in the contest of large number of prosecution witnesses turning hostile to the prosecution case and asserting in the cross examination that they were pressurized to depose against the accused, thus demolishing the very foundation of the prosecution case. In his inimitable style, the learned Sr. Counsel forcefully submitted that the prosecution has failed to prove the foundational facts required to be established by the prosecution to bring home the charge of disproportionate assets defined u/Sec. 13 (1)(e) of the Act with the standard of absolute proof and has miserably failed to prove the ingredients of conspiracy and abetment charged against the other accused.

26.3) It is the submission of the learned counsel that the fulcrum of the case of the prosecution is that, A-1, being a public servant entered into criminal conspiracy with the other accused with the object of

amassing wealth and she was found in possession of pecuniary resources and assets to the extent of Rs.66,65,20,395/-. It is the submission of the learned Counsel that, in view of the charge of conspiracy and abetment leveled against A-2 to A-4, unless the prosecution is able to establish the benami character of the properties standing in the name of A-2 to A-4 and in the name of the alleged companies and the firms, the burden of explaining the source for acquisition of these assets does not shift to A-1. The learned Senior Counsel has taken pains to take me through the oral and documentary evidence adduced by the accused and has tried to impress upon the court that the explanation offered by the accused is plausible, convincing and is sufficient to discharge the burden cast on the accused with the standard of preponderance of probabilities and under the said circumstance, the accused are entitled for honorable acquittal.

26.4) In the course of the arguments, the learned senior Counsel has taken serious exception to the clubbing of properties standing in the name of the various companies and firms and has built up an argument that without making the said companies party to the prosecution, the prosecution itself is bad in law. It is the submission of the learned Counsel that, criminality having been sought to be attributed to the companies without making them a party to the

proceedings, it would be travesty of justice to pass any adverse order against the said companies or in respect of the properties standing in the name of the said companies.

26.5) Dilating the above contention, the learned Counsel would argue that, by clubbing the properties purchased by the various companies out of their own funds, an attempt is made by the prosecution to link these properties to the assets of A-1, which is not only illegal but belies the motive of the prosecution to secure the conviction of the accused by muddling unconnected properties with the assets of A-1. It is the submission of the learned counsel that no order for forfeiture of the properties belonging to the companies, which are distinct legal entities in the eye of law, can be validly passed by the court without holding the companies also guilty of alleged offence, but such a course is not permissible unless the companies are also made parties to the prosecution. Referring to the various sale deeds registered in the name of the companies, the learned Counsel would submit that the companies having been shown as the lawful owners of the properties covered therein, any order passed against the persons whom the law regards as apparent owner, would only be violative of Article 300-A and Art. 21 of the Constitution of India rendering the orders of this court unconstitutional and illegal in the eye of law. Thus , the learned Counsel has

made a fervent appeal to leave out all the properties registered in the name of the firms and the companies.

26.6) The learned Senior Counsel for A-1 has elaborately dealt with the individual items shown in annexure II to IV and has endeavoured to persuade the court that, A1 was possessed with sufficient resources and properties inherited by her and during the check period, she had received Rs.2,15,00,012 by way of presents on her 44th Birthday and had also derived large income from her agricultural properties and from the business run by her in partnership with A-2. The said income was duly declared before the Income Tax Authorities as required under law and was accepted by the Statutory Authorities after due inquiry as evidenced in the various documents produced by the accused by way of the income tax returns and the orders passed by the Income Tax Authorities which clearly indicate that, A-1 was possessed with ample resources for the acquisition of the properties in her name, but the prosecution has deliberately suppressed the real income of A-1, and has maliciously inflated the value of the assets by fabricating the valuation reports through PWD Engineers who were at the beck and call of the then Government in power, only with a view to ruin the political career of A-1 by foisting a false case against her.

26.7) Commenting on the credibility of the evidence of the Engineers of the P.W.D examined by the prosecution as expert witnesses to determine the valuation of the structures and buildings, the learned Counsel has forcefully argued with reference to large number of decided cases that, none of these Engineers qualify as experts within the meaning of Sec.45 of the Evidence Act and their reports suffer from serious defects rendering the testimony of these witnesses totally unreliable and susceptible to doubt. The learned counsel has relied on large number of authorities in support of his argument which will be referred to while dealing with the above contentions in the course of this judgment.

26.8) Sri. C. Manishankar, learned Counsel for A-2 has submitted his arguments in line with the contentions urged by A-2 in her written statement filed u/Sec. 243(1) Cr.P.C. The learned Counsel has taken me through each items of the assets, income and expenditure attributed to A-2 with reference to the evidence brought on record and has emphasized that, A-2 was a businesswoman having independent source of income. She was carrying on independent business as proprietrix of Vinod Video Vision, Fresh Mushrooms and Metal King and as partner of Jaya Publications and Sasi Enterprises. Much before the check period Jaya Publications of which she is one of the partners had

introduced a scheme by name Namadhu MGR and had raised Rs.14,30,35,000.00 by way of refundable deposit; the amount received by A-1 by way of gift was also available with them as valuable resource for acquisition of the various assets. It is the submission of the learned counsel that, A-2 was also a partner of M/s. Sasi Enterprises and various other firms floated during the check period which were in regular business earning independent income and therefore there is no basis for the prosecution to contend that A-2 and other accused had abetted the alleged offence or had entered into conspiracy with A-1 to amass illegal assets as sought to be made out by the prosecution. In the course of the argument, the learned Counsel has made an attempt to explain the source for payment of the consideration and the expenses incurred for the registration of the various items of the properties purchased in the name of A-2 and has also endeavoured to persuade the Court that, in addition to the business income, A-2 had agricultural income, rental income and had also raised loans which were duly disclosed to the Income Tax Authorities who have accepted the returns filed by A-2 in her individual capacity and as partners of the aforesaid firms, therefore the charges leveled against A-2 cannot stand the test of scrutiny either on law or on the facts of the case. The learned counsel has also referred to large number of case laws which I will be referring at the appropriate stage of this judgment.

26.9) Sri. Amit Desai, learned Senior Counsel appearing for A-3 and A-4, at the outset has taken serious exception to the charges framed against A-3 and A-4 u/Sec. 109 and 120-B of Indian Penal Code contending that the said charges do not indicate which pecuniary resources or property is the subject matter of the alleged disproportionate assets. It is the submissions of the learned counsel that the above charges do not segregate the alleged pecuniary resources or property accused wise, they do not identify the number or names of the business enterprises which are alleged to have been floated in the names of A-2 to A-4 or by which of the accused, as a result, the accused are seriously prejudiced and are misled in defending the charge leveled against them. In support of this argument, the learned Counsel has referred to number of authorities which will also be considered while answering this contention.

26.10) Dealing with the charge of conspiracy the learned counsel has emphatically argued that, the prosecution has utterly failed to prove that A-2, A-3 and A-4 had knowledge of the dominant object of the alleged conspiracy or that there was any *consensus-ad-idem* between the parties to do the alleged illegal acts. It is the submission of the learned Counsel that, agreement must precede the overt acts; but in the instant case, the evidence produced by the prosecution suggest that the

properties were registered in the name of A-3 and A-4 subsequent to 1994 and the various firms were also constituted subsequent to 1994 which implies that, these accused were not parties to the alleged conspiracy which is stated to have originated at the commencement of the check period in 1991. It is the submission of the learned Counsel that the umbrella of conspiracy is opened up by the prosecution only to cover up the lapse in the investigation and to magnify the assets of A.1 by introducing unconnected sets of properties belonging to third parties and by associating unrelated business activities of the accused so as to bring in all kinds of evidence on record on the guise of invoking the concept of criminal conspiracy which is totally illegal and *mala-fide* in the eye of law. The learned Counsel has addressed lengthy argument on this point which will be considered in detail while dealing with the validity of the charges in the course of this judgment. Suffice it to note for the present that, in addition to the legal contentions urged by the learned Counsel regarding the alleged defects in the charge, the learned Counsel has made elaborate submissions on the individual assets and properties standing in the name of A-3 and A-4 and the income and expenditure attributed to them.

27. On completion of the oral arguments, memorandum of written arguments u/Sec. 314 Cr.P.C are filed on behalf of A-1 and A-2 and a common

memorandum of argument is submitted on behalf of A-3 and A-4 along with 2 enclosures. A chart of disputed items is also filed by A-1.

28. Learned counsel for the accused have relied on the following citations in support of their arguments:

1	1976 (3) SCC 252 - (Devarapalli Lakshminarayana Reddy & others Vs. V. Narayana Reddy & Others;
2	2006 (1) SCC 627 - Mohd. Yousuf Vs. Smt. Afaq Jahan & Another;
3	2007 (12) SCC 641 – Dilawar Singh Vs. State of Delhi;
4	AIR 1954 SC 300 – M.P. Sharma & Others Vs. Satish Chandra, Dist. Magistrate, Delhi & Others;
5	AIR 1965 SC 1039 – Kasturi Lal Ralia Ram Jain Vs. State of Uttar Pradesh;
6	1976 (1) SCC 15 – Bhagwan Singh Vs. The State of Rajasthan;
7	2014 (3) SCC 502 – Dipak Babaria & Another Vs. State of Gujarat & Others;
8	1997 (4) SCC 770 – Union of India & Others Vs. Sushil Kumar Modi & Others;
9	1998 (1) SCC 226 - Vineet Narain & Others Vs. Union of India & Another;
10	AIR 1955 SC 196 – H.N. Rishbud & Inder Singh Vs. State of Delhi;
11	AIR 1964 SC 221 – State of Uttar Pradesh Vs. Bhagwant Kishore Joshi;
12	1992 SUPP (1) SCC 335 – State of Haryana & Others Vs. Bhajan Lal & Others;
13	2013 (4) KCCR 3245 – Babu Rao Chinchanasur Vs. State by Lokayuktha Police, B'lore Urban Dist., B'lore & Another;
14	AIR 1956 SC 238 – Tilkeshwar Singh & Others Vs. State of Bihar;
15	2006 (7) SCC 172 – State Inspector of Police, Vishakapatnam Vs. Surya Sankaram Karri;
16	1970 (1) SCC 595 – P. Sirajuddin etc., Vs. State of Madras etc.,
17	1994 (6) SCC 632 – R. Rajagopal @ R.R. Gopal & another Vs. State of Tamil Nadu & Others;
18	2012 (3) MWN (Crl.) 380 – P. Palraj Vs. State rep. by

	Inspector of Police, Vigilance and Anti-Corruption Wing, Thoothukudi;
19	1974 (1) SCC 3 – Jaydayal Poddar Vs. Mst. Bibi Hazra & Others;
20	AIR 1947 PC 67 – Pulukuri Kottaya & others Vs. Emperor;
21	2005 (7) SCC 605 – Bhaurao Dagdu Paralkar Vs. State of Maharashtra & Others;
22	2012 (1) SCC 476 – Union of India & others Vs. Ramesh Gandhi;
23	2012 (5) SCC 661 – Aneeta Hada Vs. Godfather Travels & Tours Pvt. Ltd.,
24	2014 (2) SCC 1 – Lalita Kumari Vs. Govt. of UP & Others;
25	(1972) 4 SCC 150 – Rameshwar Prasad Upadhyaya Vs. The State of Bihar;
26	(1977) 1 SCC 816 – Krishnanand Agnihotri Vs. The State of Madhya Pradesh;
27	(1981) 3 SCC 199 – State of Maharashtra Vs. Wasudeo Ramachandra Kaidalwar;
28	(1987) Supp. SCC 379 – State of Maharashtra Vs. Pollonji Darabshaw Daruwalla;
29	(1992) 4 SCC 45 – M. Krishna Reddy Vs. State Deputy Superintendent of Police, Hyderabad;
30	AIR 1959 SC 488 – Haji Mohammed Ekramul Haq Vs. State of West Bengal;
31	(1999) 7 SCC 280 – State of Himachal Pradesh Vs. Jai Lal & Others;
32	(2009) 9 SCC 709 – Ramesh Chandra Agarwal Vs. Regency Hospital Ltd., & Others;
33	(2012) 8 SCC 263 – Dayal Singh & others Vs. State of Uttaranchal;
34	(2009) 9 SCC 221 – Malay Kumar Ganguly Vs. Dr. Sukumar Mukherjee;
35	(2010) 9 SCC 286 – Keshav Dutt Vs. State of Haryana;
36	(1996) 9 SCC 1 – P.S. Rajya Vs. State of Bihar;
37	(2002) 8 SCC 87 – K.G. Premshankar Vs. Inspector of Police & Another;
38	(2004) SCC Crl. 1092 – K.C. Builders & another Vs. Asst. Commissioner of Income Tax;
39	(2006) 1 SCC 420 – DSP, Chennai Vs. K. Inbasagaran;
40	(2011) 3 SCC 581 – Radeshyam Kejriwal Vs. State of West Bengal & Another;

41	(2011) 4 SCC 402 – Ashok Tshering Bhutia Vs. State of Sikkim;
42	AIR 1964 SC 1563 – Dahyabhai Chhaganbhai Thakkar Vs. State of Gujarat;
43	(2004) SCC Crl. 882 – K. Anbazhagan Vs. Superintendent o Police & Others;
44	(2010) 6 SCC 1 – Manu Sharma Vs. State;
45	(2013) 7 SCC 622 – Guru Granth Saheb Sthan Meerghat Vanras Vs. Ved Prakash & Others;
46	Crl. Appeal (MD) No. 1472 of 2002 – R. Markandan (died) Vs. Inspector of Police, CBI, Chennai;
47	AIR 1934 P.C. 157 – Collector of Gorakhpur as Manager, Court of Wards Majhauli Estate Vs. Ram Sundar Mal & Others;
48	AIR 1948 Mad. 388 – Ramaswami Goundan Vs. Subbaraya Goudan;
49	Crl. Appeal Nmo. 1614 of 1963 – Shiv Charan & Others Vs. State of Allahabad;
50	Crl. R.C. Nos. 811 to 813 of 2005 – T.T.V. Dinakaran Vs. The Asst. Director, Enforcement Directorate, Govt. of India, Chennai;
51	(2004) 7 SCC 33 – Gopaldas Udhavdas Ahuja & another Vs. Union of India & Others;
52	(1999) 5 SCC 30 – Ramprasad Vs. State of Maharashtra;
53	(1972) 4 SCC 71 - Commissioner of Income Tax, Bihar Vs. Ashoka Marketing Ltd.,
54	2008 (3) MLJ Crl. 635 (SC) Noor Aga Vs. State of Punjab & Another;
55	1988 173 ITR 206 Mad - Union of India Vs. Gopal Engineering Works & Others;
56	The Smugglers & Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976;
57	(2012) 9 SCC 771 – V.K. Sasikala Vs. State Rep. by Superintendent of Police
58	(2014) 2 SCC 401 – J. Jayalalitha Vs. State of Karnataka;
59	(1975) 3 SCC 495 – Shri Ram Vs. The State of Uttar Pradesh;
60	(2001) 1 SCC 378 – Saju Vs. State of Kerala;
61	(2004) 12 SCC 521 – Ranganayaki Vs. State;
62	(2005) 12 SCC 631 – K.R. Purushothaman Vs. State of Kerala;
63	(1984) 4 SCC 116 – Sharad Birdhichand Sarda Vs. State of Maharashtra;

64	1995 Supp. (3) SCC 333 – A. Jayaram & another Vs. State of Andhra Pradesh;
65	(1981) 3 SCC 199 – State of Maharashta Vs. Wasudeo Ramachandra Kaidalwar;
66	(2010) 2 KLJ 1 – Babappa Vs. State by Lokayukta Police, Gulbarga;
67	2013 (2) LW (Crl.) 358 – A.P. Pillai Vs. The State rep. by the Inspector of Police;
68	(1992) 4 SCC 39 – P. Satyanarayan Murthy Vs. State of Andhra Pradesh;
69	(1976) 1 SCC 31 – Karuppanna Thevar & Others Vs. The State of Tamil Nadu;
70	(1976) 1 SCC 727 – Sat Paul Vs. Delhi Admn.,
71	(2002) 9 SCC 639 – Jagan M. Seshadri Vs. State of Tamil Nadu;
72	(2005) 5 SCC 272 – Rajaram Vs. State of Rajasthan;
73	(2004) 9 SCC 193 – Kunju Muhammed @ Khumani & another Vs. State of Kerala;
74	(1984) 2 SCC 350 – Vinod Chaturvedi & Others Vs. State of Madhya Pradesh;
75	(1987) 1 SCC 533 – Balbir Singh Vs. State of Haryana;
76	(2010) 9 SCC 286 – Keshav Dutt Vs. Stae of Haryana;
77	(1973) 2 SCC 808 – Kali Ram Vs. State of Himachal Pradersh;
78	(2003) 6 SCC 595 – Roop Kumar Vs. Mohan Thedani;
79	(2004) 2 SCC 283 – Krishi Utpadan Mandi Samiti, Sahaswan, Dist. Badavun Vs. Bipin Kumar & Another;
80	(2007) 3 SCC 163 – Bhandari Construction Co., Vs. Narayan Gopal Upadhya;
81	(1966) 3 SCR 400 – Addanki Narayanappa & another Vs. Bhaskara Krishtappa & 13 Others;
82	(1969) 3 SCC 555 – Arjun Kanoji Tankar Vs. Santram Kanoji Tankar;
83	(1989) 3 SCC 56 – Gopal Saran Vs. Satyanarayana;
84	1994 Crl.L.J. 12 (Gau) – Ananda Bezbaruah Vs. Union of India;
85	(2000) 6 SCC 338 – State of Madhya Pradesh Vs. Mohanlal Soni;
86	(1999) 3 SCC 247 – M. Krishna Vs. State o Karnataka;
87	(2005) 11 SCC 600 – State (NCT of Delhi) Vs. Navjot

	Sandhu @ Afsan Guru;
88	(2004) 8 SCC 270 – Cement Corpn., of India Ltd., Vs. Purya & Others;
89	(2011) 4 SCC 240 – H. Siddiqui (dead) by LRs., Vs. A. Ramalingam;
90	AIR 2013 SC 1048 - Ravinder Singh Vs. Sukhbir Singh & Others;
91	AIR 1969 SC 961 – Piara Singh Vs. The State of Punjab;
92	AIR 1976 SC 975 – Bhagirath Vs. State of Madhya Pradesh;
93	(1998) 3 SCC 410 – CBI Vs. V.C. Shukla & Others;
94	(1997) 1 CAL. 255 (HC) – Apeejay Pvt. Ltd. Vs. Raghavachari Narasinhan & Others;
95	AIR 1955 SC 74 – Mrs. Bacha F. Guzdar, Bombay Vs. Commissioner of Income Tax, Bombay;
96	1970 (1) SCC 248 – Rustom Cavasjee Cooper Vs. Union of India;
97	(1998) 1 SCC 86 – Employees State Insurance Corpn., Vs. Apex Engineering Pvt., Ltd.,
98	(1994) 2 SCC 14 – Sulochana Amma Vs. Narayanan Nair;
99	(1991) 3 SCC 655 – K. Veeraswami Vs. Union of India & Others;
100	All England Law Reports (1982) 1 All ER (Practice Note);
101	(2013) 10 SCC 192 – Hema Vs. State through Inspector of Police, Madras;
102	(2014) 5 SCC 108 – State of Gujarat Vs. Krishna Bhai & Others;
103	(2010) 2 SCC 748 – Musheer Khan @ Badshah Khan & Another Vs. State of Madhya Pradesh;
104	AIR 1964 SC 529 – Shashi Kumar Banerjee & Others Vs. Subodh Kumar Banerjee;
105	(1977) 2 SCC 210 – Magan Bihari Lal Vs. The State of Punjab;
106	2011 Crl. L.J. 2860 – O.T. Bhutia Vs. State of Sikkim;
107	(2001) 6 SCC 145 – Takhaji Hiraji Vs. Thakore Kuber Singh Chaman Singh & Others;
108	AIR 1968 SC 1402 - Kamesh Kumar Singh & Others Vs. State of Uttar Pradesh;
109	(1996) 4 SCC 596 – S. Gopal Reddy Vs. State of A.P.,
110	(1977) 2 SCC 699 – State of Karnataka Vs. L. Muniswamy & Others;

111	(2010) 9 SCC 567 – C. Muniappan & Others Vs. State of Tamil Nadu;
112	AIR 1976 SC 980 – Karuppanna Thevar & Others Vs. The State of Tamil Nadu;
113	(1979) 4 SCC 312 – Chonampara Chellappan Vs. State of Kerala;
114	AIR 1977 SC 170 – Rabindra Kumar Dey Vs. State of Orissa;
115	AIR 1996 SC 2766 – State of Uttar Pradesh Vs. Ramesh Prasad Misra & Another;
116	AIR 2009 SC 2238 – Mahesh Dattatray Thirthkar Vs. State of Maharashtra;
117	(1997) 6 SCC 41 – Spl. Dy. Collector & Another Vs. Kurra Sambasiva Rao & Others;
118	AIR 1995 SC 840 – The Spl. LAO & Another etc., Vs. Siddappa Omanna Tumari & Others etc.,
119	(1988) 3 SCC 609 – Kehar Singh & Others Vs. State (Delhi Admn.);
120	AIR 1996 SC 1744 – State of Maharashtra Etc., Vs. Somnath Thapa Etc.,
121	AIR 1963 SC 200 – M.G. Agarwal & Another Vs. State of Maharashtra;
122	AIR 1952 SC 343 – Hanumant Govind Nargundkar & Another Vs. State of Madhya Pradesh;
123	AIR 1979 SC 826 – S.P. Bhatnagar & Another Vs. The State of Maharashtra;
124	(2012) 9 SCC 512 – CBI, Hyderabad Vs. K. Narayana Rao;
125	1970 (1) SCC 696 – Noor Mohd. Yusuf Momin Vs. The State of Maharashtra;
126	(2003) 3 SCC 641 – Ram Narayan Popli Vs. CBI;
127	AIR 1956 SC 116 – Willie (William) Slaney Vs. State of M.P.,
128	AIR 1968 SC 117 – Abhinandan Jha & Others Vs. Dinesh Mishra;
129	(2013) 2 SCC 1 – Akhilesh Yadav Vs. Vishwanath Chaturvedi & Others;
130	(1977) 7 SCC 622 – Mansukhlal Vithaldas Chauhan Vs. State of Gujarat;
131	(1975) 4 SCC 761 – Trilok Chand Jain Vs. State of Delhi;
132	(1960) 1 SCR 461 – C.S.D. Swamy Vs. The State;
133	(1964) 4 SCR 630 – Sajjan Singh Vs. The state of Punjab;

134	SC WP (Crl.) No. 120 of 2012 – Manohar Lal Sharma Vs. The Prl. Secretary & Others;
135	AIR 1959 SC 707 – The State of M.P. Vs. Mubarak Ali;
136	AIR (39) 1952 SC 16 – Commissioner of Police, Bombay Vs. Gordhandas Bhanji;
137	1998 SCC (Crl.) 1625 – Suresh Budharmal Kalani @ Pappu Kalani Vs. State of Maharashtra;
138	(2006) EWCA Civ. 1028 – Arpad Toth Vs. David Michael Jarman;
139	(2000) 4 SCC 459 – R. Sarala Vs. T.S. Velu & Others;
140	1998 SCC (Crl.) 307 – Vineet Narain & Others Vs. Union of India & Another;
141	(2002) 9 SCC 639 – Jagan M. Seshadri Vs. State of Tamil Nadu;
142	(1981) 1 WLR 246 – White House Vs. Jordan & Another;
143	(2005) 5 SCC 272 – Raja Ram Vs. State of Rajasthan;
144	1993 Supp. (3) SCC 745 – Varkey Joseph Vs. State of Kerala;
145	(1986) 1 SCC 133 – Express Newspapers Pvt., Ltd., & Others Vs. Union of India & Others;
146	(2004) 10 SCC 1 – Union of India & Another Vs. Azadi Bachao Andolan & Another;
147	AIR (34) 1947 PC 75 – Zahiruddin Vs. Emperor;
148	(1974) 3 SCC 388 – Ram Prasad & Others Vs. The State of U.P.,
149	1982 AIR 697 = 1982 SCR (2) – Western Coal fields Ltd., Vs. Spl. Area Development Authority, Korba & Another;
150	(1951) 1 SCR 876 = AIR 1955 SC 74 – Bacha F. Guzdar, Bombay Vs. Commissioner of Income Tax, Bombay;
151	(2004) 10 SCC 562 – Jitendra & Another Vs. State of M.P.,
152	(2004) 2 SCC 731 = 265 IJR 362 – K.C. Builders & Another Vs. The Asst. Commissioner of Income Tax;

29. The intervenor has filed a detailed written arguments u/Sec. 314 of Cr.P.C. R/w. Sec.301(2) Cr.P.C. as permitted by the Court.

30. In his brief reply, the learned Sp.P.P. countered the contentions of the defence counsel and submitted that, all the required formalities and procedures contemplated under the Criminal Procedure Code and D.V. & A-C. Manual are duly followed by the investigating agency and the F.I.R. in the instant case is filed by PW.241 pursuant to the orders of the Hon'ble High Court of Judicature at Madras and therefore, there is no illegality whatsoever either in the registration of the F.I.R. or in the investigation of the offence. The learned Spl. P.P. pointed out that the enquiry initiated u/Sec. 202 Cr.P.C. was merged with Spl.C.C.No. 7/1997 arising out of Cr.No.13/AC/96 by orders of the Court in Crl. M.P. No.3238/96 dt. 26.6.97 and consequently, all the documents produced before the Court having been forwarded to the Spl. Court dealing with Spl. C.C. No. 7/1997, no objection could be raised on the purported ground at this stage. The learned Spl. P.P. also pointed out that, on conclusion of the investigation, the copies of the statements namely, Annexures I to VII were furnished to A-1 as required under law calling for her explanation as per Ex.P.2318, but, A-1 did not chose to offer any explanation thereto, instead, sent a reply through her advocate which is marked in evidence as Ex.P.2319 and therefore, even on this score, A-1 cannot raise any grouse at this stage.

30.1) The learned Spl. P.P. has argued in support of the evidence given by the Engineers of the P.W.D and the valuation reports prepared by them and has submitted that, the accused themselves having relied on the valuation reports prepared by the Engineers who were the members of the very same team, cannot be heard to say that the PWD Engineers examined by the prosecution were not competent to value the structures and that the yardsticks adopted by them for determination of the valuation of the buildings is contrary to the accepted norms and standards. Disputing the genuineness of the large number of documents produced by the accused in support of their defence, the learned Spl. P.P. pointed out that almost all the documents relied on by the accused in relation to the Income Tax proceedings, assessment orders, auditor's reports etc., have come into existence subsequent to 25.06.1997 much after the lodging of the F.I.R. and subsequent to the filing of the Charge Sheet, therefore no credence could be given to these documents. Even otherwise, it is the submission of the learned Spl. P.P. that the findings of the Income Tax Appellate Tribunal are not binding upon a criminal Court and such findings cannot be held to be conclusive on the ground that returns were filed much earlier to the F.I.R. The learned Spl. P.P. specifically referred to the volumes of the applications purported to have been submitted by various subscribers to Namadhu MGR,

and emphasized that these documents have come into existence under mysterious circumstances as the auditors of A-1 and A-2 themselves had stated before the Income Tax authorities that the documents pertaining to the receipt of deposits by Namadhu MGR were lost in transit and therefore could not be produced, but surprisingly, during the examination of the defence witnesses, the accused have got summoned these documents from Income Tax Department which speaks in volume about the manner in which the accused have fabricated evidence in support of their false defence.

30.2) Further, it is argued that the accused have not produced any reliable and acceptable evidence which could be treated as satisfactory explanation even with standard of preponderance of probability in respect of the staggering amount of disproportionate assets stacked by A-1 in conspiracy with the other accused. The explanation attempted through the Chartered Accountants of the accused is totally unacceptable for the reason that none of these Chartered Accountants were appointed by the accused, and there is no material to show that at the relevant point of time, these witnesses either handled the accounts of the accused or filed any returns or balance sheet on behalf of the accused. It is the submission of the learned Spl.P.P. that the balance sheet and profit and loss account statement on which the accused have profusely relied

have been concocted by the accused for the purpose of this case and none of these documents being the certified copies of the records maintained by the Income Tax Department deserve credence. Referring to the relevant provisions of the Cable T.V. Network Rules of 1994, the learned Spl. P.P. would submit that, A-3 was not entitled to receive any deposits from cable operators without complying with the requirements of the said rules and therefore in the absence of any acceptable evidence to show that at the relevant time, the accused were in possession of sufficient sources for the acquisition of large extent of properties and assets, it has to be held that all the acquisitions made by the accused either in their individual names or in the name of the firms or companies are illegal and acquired from the ill gotten wealth of A1.thereby establishing the charges leveled against the accused.

30.3) In support of the above argument, the learned Spl. P.P. has relied on the following decisions.

1	K.Veeraswami vs. Union of India and others.
2	State of Bihar vs. Lalu Prasad & others.
3	Sasi Enterprises Vs. Asst. Commissioenr of Income Tax
4	Circular No.611 reg. Remittance in Foreign Exchange (Immunities) Scheme, 1991
5	Mr. N. Ramakrishnaiah (Dead) thr. LRs. Vs. State of A.P.
6	R. Janakiraman vs. State
7	P. Nallammal etc., vs. State, rep. by Inspector of Police
8	Republic of India vs. Raman Singh

31. I have bestowed my careful thought to the elaborate arguments canvassed at the Bar and have carefully scrutinized the oral and documentary evidence produced by the parties in the backdrop of the defence set up by the accused as spelt out in the written statement filed u/Sec. 313 and Sec. 243 (1) of Cr.P.C and have also referred to the proposition of law enunciated in the large number of decisions relied on by the learned counsel and the memorandum of argument submitted by the Intervenor.

32. The legal contentions urged by the learned Counsel for the accused raises the following questions of law and fact, which are taken up for consideration first. They are:

i) Whether the sanction for prosecution of A-1 is in accordance with law ?

ii) Whether the investigation is tainted by illegalities and procedural defects as contended by the accused ?

iii) Whether the investigation conducted by PW.259 is bad in law for lack of authorisation u/Sec. 17 of the Prevention of Corruption Act?

iv) Whether charge No.2 and 3 as framed are void ab-initio and violative of

Sec.211, 212, 213 and 218 of Cr.P.C. and also violative of Article 300-A & Article 21 of the Constitution of India?

v) Whether the trial is vitiated on account of clubbing of properties belonging to several companies and firms which are not parties to the prosecution?

vi) Whether the prosecution of the accused is motivated by political vendetta?

33. POINT NO.1 :

SANCTION:

The fact that A-1 was the Chief Minister of the State of Tamil Nadu during the check period from 1.7.1991 to 30.4.1996 is not in dispute. It is a settled position of law that a person holding the office of the Chief Minister is a "Public Servant" within the meaning of Sec. 2(c) of the Prevention of Corruption Act. In the case of M.Karunanidhi vs. Union of India and others (AIR 1979 SC 898), Constitution Bench of the Apex Court on a consideration of the Constitutional provisions and in particular to Article 164 and 167 has laid down that a Chief Minister or a Minister is a public servant in respect of whom the Constitution provides that he will get his salary from the Government Treasury so long as he holds his office and he is also a public servant within the meaning of Sec. 21 of the

Penal Code. Sec.2(c) of the P.C.Act also provides that any person in the service or pay of the Government or remunerated by the Government by fees or commission for the performance of any public duty is a public servant.

33.1) Though as on the date of taking cognizance of the offence, A-1 had ceased to be the Chief Minister, yet, the investigating agency has obtained the requisite sanction for prosecution of A-1 for the offences punishable u/Sec. 120-B I.P.C. R/w.Sec. 13(2) and Sec. 13(1)(e) of Prevention of Corruption Act, 1988. The said sanction is produced in evidence and is marked as Ex.P.2223. In proof of the said sanction, the prosecution has examined the Secretary, Public Administration Department (PW.229). He has spoken about the material placed before the Governor of Tamil Nadu for according the sanction sought for by the investigating agency. A-1 has not disputed the competency of the Governor to issue the sanction but, in the course of the argument, the learned Senior Counsel appearing for A-1 raised the question of legality and validity of the sanction order Ex.P.2223. But on going through the records I find that, as back as in 1997 itself, A-1 had challenged the validity and legality of the sanction order by filing a petition u/Sec. 197 (i) (b) Cr.P.C. in Crl.M.P. No.123/1997 before this court. Upon hearing the parties and on perusal of the sanction order and in the

light of the proposition of law laid down in the decisions reported in **1990 (1) Crl.Law Cases, 70 (B.C. Behera Vs. State) ; 1995 Crl.L.J. 3424 (CBI vs. Rabinder Singh) ; 1996 Crl.L.J. 1127 (State of Maharashtra vs. Ishwar Piraji Kalpatri) ; AIR 1945 Madras 284 ; 1992 Supp (1) SCC 222 (State of Bihar Vs. Sharma) ; and 1997 (5) SCC 326**, my predecessor in office answered the issue against A-1 holding that the sanction accorded by the Governor for prosecution of A-1 is in accordance with law and does not suffer from any infirmity or illegality.

33.2) It is borne on record, that A-1 preferred a **Writ Petition No. 14644/97** before the Hon'ble High Court of Madras seeking to quash the sanction issued by the Governor for the prosecution of A-1. This petition came to be dismissed with the observation that, "*A perusal of sanction proceedings themselves would show that the Governor of Tamil Nadu had independently applied her mind to every aspect of the material and had granted sanction."* Further, the Hon'ble High Court has held in the said order that, *"The impugned sanction proceedings to prosecute the A-1 cannot be challenged in view of the Constitutional immunity provided under Article 361 of the Constitution besides holding that, her Excellency, the Governor of Tamil Nadu is the authority and competent to sanction the prosecution and the proceedings are in no way vitiated or suffer with any illegality."* Hence, the dispute regarding the legality and validity of the sanction having been set at rest, A-1

is estopped from agitating the matter over again. That apart, in a recent decision rendered by the Hon'ble Supreme Court of India, reported in **2013 (3) SCC.1**, it is held that, "*In the matter of according sanction to prosecute Chief Minister or State Ministers, the Governor can act upon his own discretion.*" Hence, the determination of the legality and validity of the sanction order having already attained finality, without entering into any further discussion, I hold that the sanction for the prosecution of A-1 is valid and in accordance with law.

34. POINT NO.2:

LEGALITY OF INVESTIGATION AND REGISTRATION OF THE CASE;

One of the main objections raised by the learned counsel for A-1 is that the investigation conducted by the DV & AC suffers from serious illegalities and infirmities, which has resulted in grave prejudice to the accused and has vitiated the cognizance taken by the court and the consequent trial held against the accused. In his oral submission as well as in the written arguments, the learned counsel has highlighted the following illegalities in the investigation and cognizance of the case viz.,

(i) Shri V.C. Perumal (PW 241), IGP, Vigilance & Anti-Corruption, who registered the FIR was

not the officer in-charge of the police station as contemplated u/Sec. 154 of Cr.P.C., Hence, registration of the FIR by Mr. V.C. Perumal is against law;

(ii) Upon registration of the FIR, Shri V.C. Perumal (PW.241) directed Mr. Nallamma Naidu (PW.259) to take up the investigation. This direction in the FIR is bad in law and contrary to the settled principles governing the investigation of the offence u/Sec. 13 (1) (e) read with Sec. 13 (2) of the Act;

(iii) Registration of FIR (Ex.P-2266) is fraught with *mala-fides* in as much as the said FIR was registered on the directions of the government to prevent the possibilities of the Prl. Sessions Judge dropping the proceedings in the inquiry initiated u/Sec.202 Cr.P.C.,

(iv) Much before registration of the FIR, the Prl. Sessions Judge had ordered an inquiry u/Sec.202 Cr.P.C., based on the private complaint filed by PW 232 Dr. Subramanian Swamy in Crl.M.P. No. 3238 of 1996. Investigation envisaged u/Sec.202 contained in Chapter XV of Cr.P.C. is different from the investigation contemplated u/Sec. 156 of the

Code. Therefore, whatever statements of the witnesses recorded during the investigation u/Sec. 202 Cr.P.C., could not have been made part of the final report filed u/Sec. 173 of Cr.P.C.,

(v) The material gathered during the investigation under Chapter XV has been used by the prosecution as if it were done under Chapter XII. Thus, the prosecution has deliberately misguided and misled the Court in taking cognizance of the offence. They have also misled the accused by forwarding all the materials to them u/Sec.207 of Cr.P.C., This is a total negation of the Code;

(vi) The statements of 300 witnesses recorded during the enquiry u/Sec. 202 Cr.P.C., are treated by the prosecution as the statements recorded under chapter XII of the Code. Those 300 persons were not examined again after registering the FIR. Hence, cognizance taken on the basis of the said statements and the subsequent production of these statements in evidence is illegal and contrary to the provisions of the Code;

(vii) The Investigating Authority failed to conduct the preliminary enquiry before registration of the FIR as laid down by the Hon'ble Supreme Court of India in "Sirajuddin's case (1970) 1 SCC 595 and the failure to observe this mandatory requirement has resulted in gross violation of Art. 14 of the Constitution of India;

(viii) In case of offence u/Sec.13 (1) (e) of the PC Act, the accused has a statutory right to satisfactorily explain the assets in her name. Such a right has been denied to the accused by not affording an opportunity to explain the acquisition of the assets in her name;

(ix) There was no authorization to PW 259 to conduct the investigation of the offence u/Sec. 13 (1) (e) of the P.C.Act as required under sec. 17 and 18 of the Act. Hence, the investigation conducted by him and the consequent charge sheet filed by him before the court, are illegal and amount to violation of the mandatory provisions of Sec.17 & Sec.18 of the P.C. Act;

(x) There has been a total breach of the mandatory provisions of Sec.17 & Sec.18 of the Act in as much as the huge volume of

documents, bank records and records from Registration department and Income-tax Department collected during the course of investigation under Sec. 202 Cr.P.C., are eventually relied upon when the charge sheet was filed;

34.1) The learned counsel has made elaborate submissions on each of these aspects with reference to number of decided cases. But, on going through the records, it is noticed that during the pendency of trial, A-1 herself had moved an application under Sec.17 read with Sec. 13 (1) (e) of the Act and under Sec. 239 of Cr.P.C., numbered as I.A.No. 359 raising the very same contentions based on the alleged illegalities in the registration of the FIR and collection of evidence and the lack of authority to PW.259 to investigate into the alleged offence. On detailed consideration of the objections and placing reliance on the very same authorities which are now relied on by the learned counsel for A-1, by a considered Order, dt. 27.4.2010, the said application was rejected. In the said Order, it is specifically noted that by virtue of the Notifications issued by the government of Tamil Nadu as per G.O. No. MS. 963 Public (SCR.B), DT. 25.5.196 and G.O. No. MS. 449 P & AR, dt. 14.5.1982, the office of the Directorate of Vigilance & Anti-Corruption, Madras is declared as a police station and the Inspectors of Police of the

Directorate of Vigilance & Anti-Corruption are empowered to exercise the powers of the investigation and arrest as specified in the proviso to the notifications. Further, under the said notification all the police offices of the Directorate of the above rank of Inspector of Police are granted the powers of an officer in-charge of the police station. In view of these notifications the objection regarding the competency of P.W.241 to register the F.I.R. is liable to be rejected.

34.2) The contention regarding the non-authorization to PW 159 under Sec. 17 & Sec.18 of the Cr.P.C., and the legality of the investigation conducted by him are also answered by this Court in the above order. It is a matter of record that A-1 challenged the said Order before the Hon'ble Supreme Court of India by filing a Spl. Leave Petition numbered as SLP (Crl.) No.3836 of 2010 and by Order, dt. 11.5.2010, even the said SLP came to be dismissed as withdrawn. The order reads as under;

> *"The SLP is dismissed as withdrawn. The learned Sr. Counsel for the petitioner states that the petitioner intends to move the High Court, in which event the matter shall be considered on its own merits."*

34.3) There is nothing on record to show that subsequent to this Order, A-1 approached the High Court questioning the findings recorded by this Court

on the issues now sought to be agitated by the learned counsel. Therefore, even on this score the contentions are liable to be dismissed as legally untenable.

34.4) In the above context it is pertinent to note that, after transfer of the case to the State of Karnataka, A-1 approached the High Court of Karnataka at Bangalore u/Sec. 482 of the Code seeking to quash the criminal proceedings launched against her on the ground that the Order, dt. 5.6.1997 passed by the Spl. Judge taking cognizance of the offence is passed routinely, mechanically and without application of judicious mind to the contents of the charge sheet and therefore, the entire proceedings is a nullity and is liable to be quashed. This **Crl. Petition No. 79 of 2010** along with **Misc. (Crl.) 731 of 2010** came to be dismissed by a considered order, dt. 10.3.2010, against which, A-1 preferred **SLP No. 2248 of 2010** which was also dismissed by the Hon'ble Supreme Court of India on 19.3.2010. In view the above order the objection regarding the alleged illegality in taking the cognizance deserves to be dismissed as barred by the principle of estoppel.

34.5) Even otherwise, it is a settled proposition of law that any complaint about illegalities or irregularities in the investigation has to be raised at the earliest opportunity before charges are famed. Such a ground

cannot be urged at the fag end of the trial, unless it is shown that the accused has been prejudiced by the alleged illegalities or irregularities and the continuation of the proceedings has resulted in miscarriage of justice.

34.6) In the case of **H.N. Rishbud Vs. State of Delhi** reported in **AIR 1955 SC 196**, it is held that, defect or illegality in investigation, however serious, has no direct bearing on the competence of the procedure relating to cognizance or trial." The aforesaid decision is followed in **Manohar Lal Sharma Vs. Prl. Secretary, (2014) 2 SCC 532**. In **State of Uttar Pradesh Vs. Kanaiaya Lal, 1976 Crl.LJ, 1230**, it is held that, any such defect in investigation will affect the trial only if it could be shown that the accused been prejudiced on account of such defect. The accused can be said to have been prejudiced only if it can be shown that because of that defect, he did not get a fair trial." Therefore, merely because there was some irregularity in the investigation, which is not established in the present case, or that the Investigating Officer had some animus against the accused or that the prosecution was initiated by a person at the behest of the political opponent cannot by itself lead to an inference that the accused has been subjected to prejudice or denied a fair trial.

34.7) In the instant case, though the learned counsel for A-1 has vehemently argued that the statements of about 300 witnesses recorded during the

inquiry u/Sec. 202 are incorporated in the charge sheet and the said statements are relied on by the prosecution during the evidence which has resulted in prejudice to the accused, yet, not a single statement has been confronted to the witnesses during their examination before the court and no previous statement of any witness is marked u/Sec. 145 of the Evidence Act so as to substantiate the above plea. Even though in the written arguments at page 12, the learned counsel has referred to the alleged statements of number of Charge sheet witnesses, admittedly none of these witnesses are examined by the prosecution. Therefore, there is absolutely no basis for the accused to contend that the prosecution has relied on the statements recorded under Sec.202 Cr.P.C. and on that account the accused are prejudiced in their defence.

34.8) In appreciating the above contention it is also relevant to note that in the written statement filed by A-1 u/Sec. 243 (1) Cr.P.C., she has taken up a plea, which reads as under;

> *"In this case, in pursuant to an Order passed by the Prl. Sessions Judge, City Civil Court, Chennai, statements have been recorded from about 300 witnesses. The examination and recording of statements of about 300 witnesses were done during an enquiry under Sec. 202 of the Code. The prosecution witnesses in this case have admitted that, while the said 202 enquiry was pending, the FIR was registered and the*

investigation done under Sec. 202 was merged with the investigation done in pursuant to the FIR which eventually lead to the filing of the final report. It is further in evidence that, since the above said 300 witnesses were examined during the enquiry under Sec. 202 of Cr.P.C., they were not examined again after registering of FIR. Yet, none of the statements of those 300 witnesses were furnished to me causing grave prejudice. It is submitted that the statements of the above said 300 witnesses ought to have formed part of the documents supplied to the court along with the final report under Sec. 173 (5) (b) of the Code."

34.9) This plea is contrary to the arguments canvassed by the learned counsel that by incorporating the statements of the aforesaid 300 witnesses in the charge sheet, the accused are being misled. Be that it may, the accused do not dispute the fact that the inquiry initiated in Crl. M.P. No. 3238 of 1996 under Sec. 202 Cr.P.C., was merged with Spl. C.C. No. 7 of 1997 as per the Orders, dt. 26.6.1997 passed by the XI Addl. Judge/Spl. Judge, Chennai–1. It has come in evidence that pursuant to the orders passed by the Prl. Sessions Judge, P.W.259 conducted the investigation in both the proceedings simultaneously and submitted the charge sheet on 4.6.1997. The report of the inquiry was submitted to the Court on 17.6.1997 and is marked as Ex.P-2320. In the cross-examination of PW.259 at para 29, it is elicited that the documents produced before the Chennai Metropolitan Prl. Sessions Judge were sent to the Spl. Court, which means that all the documents

collected by PW 259 during the enquiry u/Sec. 202 were forwarded to the Court. Therefore, the contention of the learned counsel for the accused that the documents which were collected during the enquiry u/Sec.202 Cr.P.C., were made part of the final report is factually incorrect. Even accepting for the sake of argument that the material collected during the inquiry u/Sec. 202 is relied on by PW.241 for the purpose of registering the FIR it cannot be considered as material irregularity much less an illegality which has the effect of nullifying the trial.

34.10) In answering the other objections raised by the accused, it may be apposite to refer to the Constitution Bench decision of the Hon'ble Supreme Court of India in the case of **Lalitha Kumari vs Government.of U.P., (2014) 2 SCC**, **1** wherein, it is held that "*the registration of F.I.R. is mandatory u/Sec. 154 of the Code, if the information discloses commission of a cognizable offence and no preliminary inquiry is permissible in such a situation."*

34.11) In the above decision it is further laid down as to what type and in which cases preliminary inquiry is to be conducted will depend on the facts and circumstances of each case. The category of cases in which preliminary inquiry may be made are as under:

a) Matrimonial disputes/ family disputes.

b) Commercial offences.

c) Medical negligence cases.

d) Corruption cases.

e) Cases where there is abnormal delay / laches in initiating criminal prosecution for example over 3 months delay in reporting the matter without satisfactorily explaining the reason for delay.

34.12) In the case in hand it cannot be disputed that enquiry into the alleged offence was ordered by the Prl. Sessions Judge on 21.06.1996 itself and by the time F.I.R. came to be filed substantial enquiry has been completed and necessary information revealing the cognizable offence was collected as spoken to by PW.240, PW.241 and PW.259. It is held in the above decision: *"The scope of preliminary inquiry is not to verify the veracity or otherwise of the information received but only to ascertain whether the information reveals any cognizable offence."* It is further laid down that *"while ensuring and protecting the rights of the accused and the complainant, a preliminary inquiry should be made time-bound and in any case it should not exceed 7 days."* In the wake of this legal and factual position I do not find any substance in the contention raised by the learned counsel that by not conducting the preliminary inquiry the safeguards provided under the Code are violated by the investigating agency affecting the rights of the accused as conternded.

34.13) The learned counsel has placed reliance on the case of **State of Inspector of Police Visakapattanam vs. Surya Sankaram Karri,(2oo6) 7 SCC 172.** But in the said case, the requisite authorisation to the subordinate officer was not made in writing, the statements of the wife and sons of the public servant were not produced before the Court and their status before the Income Tax Department was not ascertained and under the said circumstance, the Hon'ble Supreme Court has observed that the investigation was illegal and the proceedings had caused mis-carriage of justice to the accused. But in the instant case, the investigating agency has not only collected the incriminating evidence during investigation but has also produced them before the court along with the final report and the copies of all these documents and statements were furnished to the accused before hearing them on charge as required under the Code. It is borne on record that at the stage of Sec.313 Cr.P.C. A-2 moved two applications seeking certified copies or in the alternative for inspection of certain unmarked and unexhibited documents. The said application having been rejected and the Hon'ble High Court of Karnataka having confirmed the said order, A-2 approached the Hon'ble Supreme Court of India by filing a Crl. Ap. No, 1498/2012 and by order dt. 27.9.2012, A-2 was allowed inspection of unmarked documents referred in the application dt. 29.3.2012 (IA-711/2012) and the 3rd and 4th accused were also

permitted to inspect the unexhibited documents. Therefore it does not lie in the mouth of the accused now to contend that by not furnishing the documents produced before the court they are prejudiced in their defence.

34.14) The parameters governing the process of investigation of a criminal charge; the duties of the investigating agency and the role of the Courts after the process of investigation is over are exhaustively discussed by the Hon'ble Suprme Court of India in the aforesaid Judgment in Crl. Ap. No.1498/2012 and it is observed that seizure of large number of documents in the course of investigation of a criminal case is a common feature. After completion of process of investigation, before submission of the report to the Court u/Sec. 173 Cr.P.C., a fair amount of application of mind on the part of the investigating agency is inbuilt in the Code. Such application of mind is both with regard to the specific offence(s) that the investigating officer may consider to have been committed by the accused and also to identity and particulars of the specific documents and records, seized in the course of investigation which supports the conclusion of the investigating officer with regard to the offence(s) allegedly committed." It is observed therein that, "*Though it is only such reports which support the prosecution case that are required to the forwarded to the*

Court u/Sec. 173 (5), in every situation where some of the seized papers and documents do not support the prosecution case, and, on the contrary supports the accused, a duty is cast on the investigating officer to evaluate the two sets of documents and materials collected and, if required, to exonerate the accused at that stage itself." In the instant case, the Hon'ble Supreme Court having found that large number of documents were forwarded to the court which have remained unmarked and unexhibited, in order to protect and preserve the right of the accused, the Hon'ble Supreme Court allowed the accused to inspect the documents sought for by the accused. Pursuant to the said order, A- 2 to 4 having inspected the documents and thereafter having produced the relevant documents in support of their defence, there is no scope for the accused now to contend that by not furnishing the documents collected at the stage of enquiry u/Sec. 202 of Cr.P.C., their valuable rights have been violated. Therefore viewed from any angle I do find any merit in the contentions raised in this regard.

35. POINT No.3:

AUTHORISATION U/SEC.17 & 18 OF P.C. ACT :

Dealing with the specific instances of alleged illegalities in the investigation, the learned senior counsel has assailed the very competency of the

investigating officer Sri. Nallamma Naidu (P.W.259) to conduct the investigation contending that he was not duly authorized as per Sec.17 & Sec.18 of the P.C. Act. This contention in my opinion is against the factual and legal matrix of the case and is liable to be rejected for more than one reason. The learned counsel appears to have built up this argument based on the portion of the cross-examination of PW.241 which reads :

> "*In this case I gave power to 12 officers according to Sec.17 of the Anti Corruption and Prevention Act and Four officers u/Sec. 17 and 18 of Anti corruption and Prevention Act. But for Nallamma Naidu, I did not issue any order to give power according to Sections 17 and 18 Anti Corruption and Prevention Act, separately. Ex.P.2266, the F.I.R. also does not mention that, I gave power to Nallamma Naidu u/Sec. 17 and 18 of Anti Corruption and Prevention Act.*"

35.1) It is the argument of the learned Counsel that PW.241, the Director of D.V. & A-C has admitted in his evidence that he did not authorise Sri. Nallamma Naidu to investigate into the allege offence, therefore, it follows that the entire investigation conducted by him is without jurisdiction and illegal in the eye of law. Commenting upon Ex.P.2308 and Ex.P.2309 produced by the prosecution, the learned Counsel submitted that both these documents though purported to be the authorizations issued by PW.241, appear to have been fabricated at a later stage during the examination of PW.259 as they were not produced along with the

Charge Sheet papers and do not bear the Court seal. It is the submission of the learned counsel that the above facts coupled with the testimony of PW.241 who has unequivocally stated on oath that he did not issue any authorization to PW.259 to investigate the offence, leads to the inevitable conclusion that, the entire investigation conducted by PW.259 is without authority of law and consequently the charge sheet filed against the accused the subsequent trial has to be held as illegal and void.

35.2) Regarding Ex.P.2265, the learned Counsel would submit that, this authorisation was issued by PW.240 Letika Saran during the inquiry undertaken by her u/Sec. 202 of Cr.P.C. and this document does not empower PW.259 to undertake investigation under Chapter 12 of Cr.P.C. Hence, in the absence of specific authorisation as per Sec. 17 & 18 of the Act, the investigation conducted by PW.259 is illegal and suffers from incurable defect.

35.3) In support of the above argument, the learned counsel has placed reliance on the decisions rendered by the Hon'ble Supreme Court of India in the case of **H.N.Rishbud vs. State of Delhi-AIR 1955 S.C., 196**; **The State of Madhya Pradesh vs. Mubarak Ali-AIR 1959 SC 707** ; **The State of Haryana Vs. Bhajanlal - AIR 1992 S.C. 604**; **State by Inspector of Police, Visakapatnam vs. Surya Sankaram Karri-2006 (7) S.C.C.**

172 and has emphatically submitted that the provisions of Sec.17 are mandatory in nature, non-compliance of which would vitiate the investigation and render the consequent trial illegal.

35.4) In answering this question, it is pertinent to note that it is not in dispute that the investigation was commenced by PW.240 as per the orders of the Principal Sessions Judge / Spl. Judge, Madras in Crl.M.P. No.3238/1996 dt. 21.06.1996 on the basis of the Private Complaint filed by Dr. Subramanian Swamy (PW.232), against A-1 u/Sec. 200 of Cr.P.C. R/w. Sec. 13 (1) (e) of P.C.Act, 1988. The Spl. Judge recorded the sworn statement of the complainant (PW.232) and passed a considered order, the operative portion of which reads as under:

> "*In the result, the issue of process to the accused is postponed u/s. 202 Cr.P.C. It is just and necessary to direct an investigation u/s 17 of the P.C.Act and under Sec.202 Cr.P.C. and as such,I direct Tmt. Letika Saran, a Senior I.P.S. Officer in the cadre of D.I.G. in Madras to investigate the entire matter, collect necessary materials in a fair and impartial manner and send a report to this Court within a period of two months. The Director General of Police is also directed to give necessary assistance to the said Officer and post necessary personnel as required by the Officer, for effective investigation of the matter. A copy of the order will also be sent to the Officer for investigation and also to D.G.P. for effective implementation of the order. Call on 21.08.1996.*"

35.5) PW.240 Smt. Letika Saran, who was then working as Dy. Inspector General of Police in the Vigilance Department has deposed that, pursuant to the above order, she took up investigation. She was assisted by Sri. Nallamma Naidu, the then A.D.S.P. of DV & AC (PW.259) and other officers. She has specifically deposed that, she issued an order u/Sec. 17 of the Prevention of Corruption Act on 1.7.1996 as per Ex.P.2265. It is relevant to note, this order – Ex.P.2265 is issued under the second proviso to Sec.17 of Prevention of Corruption Act, 1988, wherein, she has made reference to the order passed by the Court and the complaint received against A-1. The operative portion of the said order reads as under:

> "*Now therefore, in exercise of the powers conferred under the second Proviso to Sec.17 of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988), I Tmt. Letika Saran, I.P.S., D.I.G. of Police, D.V.A-C., Madras and Chief Investigating Officer in the above case, do hereby direct and authorize Thiru N. Nallamma Naidu, Addl. Supdt. of Police of the Directorate of Vigilance and Anti Corruption to conduct as a member of the investigating team, the investigation in the case against Selvi J. Jayalalitha, former Chief Minister of Tamilnadu, for the offence u/s 13(1) (e) of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988).*"

35.6) PW.259, has corroborated the above testimony stating that, he investigated the offence as

per the authorisation given by PW.240 viz., Ex.P.2265. This authorisation is not withdrawn or superseded. PW.241 has also admitted in his evidence that PW.259 was issued with the authorisation as per Ex.P.2265 and he has further stated that apart from him 12 other Police officers were also authorized by PW.240 u/Sec.17 and Sec. 18 of the Prevention of Corruption Act and they collected documents from the Registration Department, Sub-Registrar's Office, Banks, Financial Institutions, Revenue Departments, Enforcement Offices and Registration of Institutions.

35.7) It is an undeniable fact that, the order passed by the Prl. Sessions Judge/ Spl. Judge, Chennai was challenged by A-1 before the Hon'ble High Court of Madras and the Hon'ble High Court stayed the investigation for a while and ultimately by order dt. 04.09.1996 in **Crl.O.P. No.5755/1996** and **2633, 2634 and 2834/1996** (Ex.D.10), dismissed the petition with a direction to the Director of Vigilance and Anti Corruption to take such appropriate steps to comply with the order viz., to investigate the averments made in the complaint in accordance with law, if he so chooses, by any person of his choice including that of the person named by the learned Judge, since there are no allegations made against the said officer, if the officer is working in the Department of Vigilance and Anti Corruption.

35.8) In terms of the above order, PW.241 Sri. V.C.Perumal, who had by then taken charge as I.G. filed F.I.R. against A-1 on 18.09.1996 in Crime No.13/AC/1996 under Sec.13(1) (e) R/w. 13 (2) of P.C.Act as per Ex.P.2266. PW.241 has specifically deposed that in the same F.I.R. he appointed Tr. Nallamma Naidu, Addl. Supdt. (PW.259) as investigating officer and issued the order. The said portion of the F.I.R. reads as under:

> *"13. Action taken: Since the above report reveals commission of offence (s) u/s as mentioned at Item No.2, registered the case and directed Thiru N. Nallamma Naidu Rank Addl. Supdt. of Police D.V. & A-C. Madras to take up the investigation.*
>
> *Sd/-*
>
> *18.09.1996"*

35.9) This F.I.R. is seen to have been submitted to the Court on the same day and PW.259 has deposed before the Court that, pursuant to the order passed by PW.241, he "*took jointly the F.I.R. of this case and the petition u/Sec. 202 Cr.P.C. for investigation*". Further, PW.240 has categorically stated in her evidence that after the Director nominated Nallamma Naidu to investigate the case, she handed over all the records to Tr. Nallamma Naidu. PW.241 has also stated in the chief-examination that, he advised Tr. Nallamma Naidu to investigate u/Sec. 202 of Cr.P.C. along with the case

in Crime No.13/AC/1996, which implies that PW.241 had authorized P.W.259 to conduct the investigation simultaneously u/Sec. 202 Cr.P.C. and u/Sec. 17 of the Prevention of Corruption Act. This is evident from the further testimony of PW.259 who has unequivocally stated that pursuant to the enquiry conducted by him u/Sec.202 of Cr.P.C., he submitted a report on 17.06.1997 as per Ex.P.2320 before the XI Addl. Special and Sessions Judge, Chennai.

35.10) The second proviso to Sec.17 of the Prevention of Corruption Act reads as under:

> "*Provided further that an offence referred to in clause (3) of sub-section (1) of Sec.13 shall not be investigated without the order of a police officer not below the rank of a Superintendent of Police.*"

35.11) Dealing with the scope and ambit of Sec.5(A) of the Prevention of Corruption Act, 1947, corresponding to Sec.17 of the Prevention of Corruption Act, 1988, in the case of **State of M.P. vs. Mubarak Ali, AIR 1959 S.C. 707**, the Hon'ble Supreme Court has held that, Sec. 5(A) was inserted in the Act to protect the public servants against harassment and victimization. To achieve this object, Secs. 5(A) & 6 introduced the following two safeguards.

i) No police officer below the rank – a) in the presidency towns of Madras and Calcutta of Asst. Commissioner of Police (b) in the presidency towns of Bombay, of a Supdt. of Police and (c) elsewhere, of a Dy. Supdt. of Police shall investigate any offence punishable u/Sec. 161, 165, or 165-A of Indian Penal Code or under Sub Sec (2) of Sec. 5 of the Act, without the order of a Presidency Magistrate or a Magistrate of the First Class as the case may be. It is further held that these Statutory safeguards must be strictly complied with for they were conceived in public interest and were provided as a guarantee against frivolous and vexatious prosecutions. While in the case of an officer of assured status and rank, the Legislature was prepared to believe them implicitly, it prescribe an additional guarantee in the case of Police Officers below that rank, viz., the previous order of Presidency Magistrate or a Magistrate of the First Class as the case may be.

35.12) In above case, investigation was conducted by an officer below the rank of Dy.S.P. The said officer started the investigation 10 days before securing the permission of the Magistrate u/Sec. 5-A which was a mandatory requirement. Therefore, investigation was held invalid. It was also held in the above decision that the permission granted by the Magistrate was mechanical and without application of mind.

35.13) In the case of **State by Inspector of Police Visakapatnam vs. Surya Sankaram Kari 2006 (7) SCC**

172, it is held that authorisation by a Supdt. of Police in favour of an officer so as to enable him to carry out investigation in terms of Sec. 17 of the Act is a Statutory one. Authorising a person to carry out a public function like investigation into an offence, an order in writing was required to be passed.

35.14) In **State of Haryana vs. Bhajanlal, AIR 1992 S.C. 604** the Apex Court observed that the Supdt. of Police or any Police Officer of above rank, while granting permission to a non-designated Police Officer, in exercise of his power under the second Proviso to Sec.5(A)(1) to satisfy himself that there are good and sufficient reasons to entrust the investigation with such Police Officer of a lower rank and record his reasons for doing so. But, in the later decision viz., **State of M.P. vs. Ram Singh, AIR 2000 S.C.870**, the Hon'ble Supreme Court distinguished the facts of this case and observed that, in Bhajanlal's case, (i) the Statutory legal requirement of disclosing the reasons for according the permission is not complied with ; (ii) prosecution has not satisfactorily explained the circumstances which impelled the S.P. to pass the order directing the SHO to investigate the case; (iii) the said direction was manifestly seen to have been granted mechanically and in a casual manner by making an endorsement on the complaint to the effect "*please register the case and investigate*" ; (iv) the SHO had got neither any order

from the Magistrate to investigate the offence u/Sec. 161 and 165 Indian Penal Code nor any order from the S.P. for investigation of the offence u/Sec. 5(1)(e) of Prevention of Corruption Act. Thus, distinguishing the case on facts, the Hon'ble Supreme Court, in Ramsingh's case observed that, after registration of the F.I.R., the S.P. was shown to be aware and conscious of the allegations made against the respondents, the F.I.R. registered against them pending investigation. It is further observed that the reasons for entrustment of investigation to the Inspector could be discerned from the order itself and accordingly, the facts of Bhajanlal's case were distinguished.

35.15) In **1999 Crl.L.J. 247 (Kar)**, it is held that, illegality in investigation is to be pointed out before taking cognizance whereafter, it is relevant only for purposes of finding out whether the accused has suffered any prejudice on that account.

35.16) In **Mahaveer Prasad Srivatsava vs. State of M.P., 2000 Crl.L.J. 1232**, it is held that S.P. is not required to write a judgment or a reasoned order. He is to satisfy himself that it is necessary to investigate, but he need not record the reasons of that satisfaction.

35.17) In the case in hand, it is proved in evidence that PW.259 was initially authorized by

PW.240 as required under the second proviso to Sec.17 of the Act as per Ex.P.2265. This authorisation was in force until PW.241 issued the authorizations as per Ex.P.2308 and Ex.P.2309. Though it is argued by the learned Counsel for the A-1 that the said authorizations viz., Ex.P.2308 and P.2309 were got up later, but there is nothing in the entire evidence to indicate that Ex.P.2308 and 2309 were fabricated by PW.259. No doubt it is true that while marking these documents in evidence objection is seen to have been raised by the learned Counsel for the accused, but it is not clear from the deposition as to whether the said objection was raised for delayed production of the documents or on the ground of alleged fabrication of the documents as now sought to be contended. It cannot be believed that PW.259, a subordinate officer of PW.241 would go to the extent of forging the signature of I.G. of Police and create Ex.P.2308 and Ex.P.2309 solely to substantiate the case of the prosecution that too after retirement from service. Even assuming for the sake of argument, though not conceding, that PW.259 has resorted to such an act, it was still open for the accused to recall PW.241 and confront these documents so as to impeach the testimony of PW.259. That apart the accused having failed to cross-examine PW.259 regarding the circumstance under which these authorization came to be issued, cannot now build up the argument contrary to the documents which are duly proved in evidence.

35.18) In the above context it may be useful to refer to page 3 of the deposition of PW.241, wherein he has deposed: "*As the investigation has to be carried out in many districts of Tamil Nadu and some other states, I appointed some officers to be of help to Tr. Nallamma Naidu and passed order to this effect.*" Through this witness, prosecution has marked 14 authorisations issued by PW.241 u/Sec. 17 and 18 of Prevention of Corruption Act as per Ex.P.2267 to Ex.P.2271 and Ex.P.2272 series. It is important to note that the copies of all these authorizations are marked to Tr.N.Nallamma Naidu and to the Prl. Sessions and Spl. Judge, Chennai. If PW.241 had not appointed Tr. Nallamma Naidu as Investigating Officer as now sought to be contended, there was no necessity for PW.241 to mark the copies of these authorizations to PW.259. This is one of the strong circumstance to indicate that PW.241 had issued the authorizations to PW.259 as contended by the prosecution.

35.19) It is also necessary to note that Ex.P.2308 is dt. 18.09.1996 and it is issued by PW.241 under his signature in exercise of the powers conferred under second proviso to Sec.17 of the Act. Ex.P.2309 is also dt. 18.09.1996 and it is issued in exercise of the powers u/Sec. 18 of the Act. Both these documents are signed and dt. by PW.241 whose signatures tally with his signatures found in Ex. P.2267 to P.2272. The reasons

for issuance of the authorizations are clearly spelt out in Ex.P.2308 and Ex.P.2309. All these circumstances therefore lead to the definite conclusion that, these authorizations were issued by PW.241 in fulfillment of the requirement of Sec.17 & Sec.18 of the Act.

35.20) No doubt it is true that a discordant note is struck by PW.241 during his cross-examination denying the issuance of any authorisation to Tr. Nallamma Naidu, under Sec.17 and 18 of the Act; but in appreciating this evidence, it is relevant to note that the chief-examination of PW.241 was recorded on 17.08.2000 and he was cross-examined on 29.01.2003 and by then A-1 had assumed the office of the Chief Minister. It is seen from the records that there were serious allegations of subversion of justice which lead for the transfer of the case to the State of Karnataka. The change of stance of PW.241 during the cross-examination has to be understood in this background. A reading of the cross examination of P.W.241 undoubtedly indicate that PW.241 has buckled under pressure and has disowned his own testimony and denied the documents executed by him in his official capacity. In any case, the hostile testimony given by PW.1 in this regard being inconsistent to the facts established by the prosecution and the unimpeachable documentary evidence produced before the Court, the above portion the testimony of P.W.241 does not lead to

the conclusion that PW.259 had no authorization to conduct the investigation as contended by the accused. Thus on cumulative consideration of the testimony of PW.240, 241 and 259 coupled with the documentary evidence discussed above I do not have any hesitation to hold that PW.259 was duly authorized to investigate the offence as per Sec.17 and 18 of the Act and the said authorisations are in accordance with the provisions of Sec.17 & 18 of the Act and satisfy all the requirements laid down in the decisions referred above.

36. POINT NO.4***:***

OBJECTION REGARDING CHARGE :

At the fag end of the trial, after the conclusion of the arguments by the learned Counsel for A-1 and A-2, Sri. Amit Desai, the learned Senior Counsel for A-3 and A-4 raked up an issue touching the legality of the charges contending that the charges framed in respect of the alleged offences u/Sec. 109 and 120-B of I.P.C. are contrary to Secs. 211, 212 and 218 of Cr.P.C. and violative of the provisions of the Constitution of India. It is the submission of the learned Counsel that the said charges do not indicate which alleged pecuniary resource or property is the subject matter of the alleged disproportionate asset. The charge does not segregate the alleged pecuniary resources or property accused-wise. It does not identify the number or names of the

business enterprises which are alleged to have been floated in the names of the A-2 to A-4 or by which of these accused.

36.1) It is the argument of the learned Counsel that the above charge do not mention the names of any of these enterprises. Whilst Charge No.1 states that there are 32 business enterprises floated in the names of A-2 to A-4, even that charge does not specify the names of the 32 enterprises which are the subject matter of the charge. The charge does not put A-2 to A-4 on notice as to which alleged pecuniary resources or which property is being held as a disproportionate asset of A-1. It is argued that in an offence of disproportionate asset, especially where such assets are alleged to have been held by non-public servants on behalf of the public-servant, it is absolutely necessary to put such non-public servant on notice as to which of the assets of the non-public servant are being attributed to the public servant as distinct from the assets of the non-public servants themselves, as otherwise such non-public servant Accused are seriously disadvantaged and misled whilst dealing with the charge. It is further submitted that in disproportionate asset cases it is for the prosecution to specifically identify the assets in order to enable the accused to discharge the burden, if any, cast upon them. More so, regarding the assets standing in the names of non public servants for which

there is an allegation that the said asset is not the asset of the non-public servant but in fact the asset of the public servant. There is no presumption whatsoever that the assets of a non public servant are those of a public servant; even in respect of the family or relatives of a public servant. The burden is entirely on the prosecution. By not giving particulars, the accused has been deprived of a full and complete opportunity to deal with the charge leveled against her.

36.2) In the course of argument, the learned Counsel has referred to Sec.211, 212, 218 of Cr.P.C. and has emphatically submitted that, the charges framed against the accused being contrary to the mandatory provisions of the Code of Criminal Procedure, trial stands vitiated and therefore, these charges are required to be held as void so as to ensure that the petitioners have a fair trial. In support of this argument, the learned Counsel has placed reliance on the Constitution Bench decision rendered in **Willie (William) Slanley vs. State of M.P. (AIR 1956 SC 116)** wherein it is held as under:

> "*Except where there is something so vital as to cut at the root of jurisdiction or so abhorrent to what one might term natural justice, the matter resolves itself to a question of prejudice. Some violations of the Code will be so obvious that they will speak for themselves as, for example, a refusal to give the accused a hearing, a refusal to allow them to defend themselves, a refusal to*

explain the nature of the charge to them and so forth. These go to the foundations of natural justice and would be struck down as illegal forthwith. It hardly matters whether this is because prejudice is then patent or because it is so abhorrent to well-established notions of natural justice that a trial of that kind is only a mockery of a trial and not of the kind envisaged by the laws of our land, because either way they would be struck down at once. ".

36.3) Though the observation in the above paragraph supports the view canvassed by the learned counsel, it may also be pointed out that, in paragraph 6 of the same decision it is observed as under:

"*(6) Before we proceed to set out our answer and examine the provisions of the Code, we will pause to observe that the Code is a code of procedure and, like all procedural laws, is designed to further the ends of justice and not to frustrate them by the introduction of endless technicalities. The object of the Code is to ensure that an accused person gets a full and fair trial along certain well-established and well-understood lines that accord with out notions of natural justice".*

If he does, if he is tried by a competent Court, if he is told and clearly understands the nature of the offence for which he is being tried, if the case against him is fully and fairly explained to him and he is afforded a full and fair opportunity of defending himself, then, provided there is 'substantial' compliance with the outward forms of the law, mere mistakes in procedure, mere inconsequential errors and omissions in the trial are regarded as venal by the Code and the trial is not vitiated unless the

accused can show substantial prejudice. That, broadly speaking, is the basic principle on which the Code is based."

36.4) Even though the accused have come up with the allegation that, they are misled on account of non-disclosure of the names of the firms and the companies and the details of the assets alleged to have been held by them on behalf of A-1 in each of these enterprises, records reveal that, on registration of the case, copies of the Charge Sheet and the accompanying documents were furnished to all the four accused. A-2 to A-4 even moved an application for their discharge and upon dismissal of the said application, charges were framed against A-1 to A-4 on 21.10.1997 and the same were explained to the accused and only after ensuring that the accused fully understood those charges their plea was recorded. Further, the accused having denied the charges, evidence has been let in by the prosecution by examining as many as 259 witnesses during a span of five years from 1998 to 2003. The accused were even examined u/Sec. 313 Cr.P.C. before the transfer of the case to the State of Karnataka in 2003 and the accused did not even raise a little finger complaining any ambiguity in the charge. On the other hand after the transfer of the case, the accused themselves have examined as many as 99 witnesses and have produced voluminous documents in support of their defence which include documents relating to the properties

standing in the names of the 32 firms or companies named in the charge sheet making it evident that they were posted with all necessary particulars regarding the name and constitution of the firms / companies. In the course of putting questions to the accused in their examination u/Sec.313 before the Bangalore Court, all the necessary information regarding the allegations which constitute the basis for the above charges have been conveyed. More importantly, A-1 to A-3 have filed detailed statement u/Sec. 243 (1), wherein, the accused have taken specific defence in respect of each items of Annexures – I to VII including the properties standing in the name of the firms and companies. Therefore, I do not find any propriety on the part of the accused now to contend that they are misled by the charges framed by the Court by not furnishing the details of the 32 firms / companies.

36.5) Viewed from another angle, the wordings of the charge on the face of it give a clear indication of the acts committed by the accused during the check period pursuant to the alleged criminal conspiracy and abetment i.e. the acquisition and possession of assets either in their names or in the name of the firms or company. There may be some dispute as to whether the companies were floated by any of the accused as alleged by the prosecution as the evidence indicate that all these companies were incorporated earlier to the check

period. But the charge having been framed on the basis of the accusations contained in the charge sheet and the accompanying documents the correctness of the charge cannot be challenged on that count. The charge as framed indicates that, there was only one object of the conspiracy and that was to acquire assets for and on behalf of A-1. The argument of the learned counsel that the dominant object of the conspiracy was not within the knowledge of A-3 and A-4 as most of the properties were purchased by them subsequent to 1994, does not alter the nature of the charge. The particulars as to time, place and the nature of the offence is clearly spelt out in the charge as required under Sec.212 and the name of the offence with refence to the provisions of the statute is also stated therein in compliance with the requirements of Sec.213 of the Code. There is no requirement under law to specify the individual instances of acquisitions or the *modus-operandi* adopted by the accused to effectuate the conspiracy. Moreover, the nature of the offence is such that all the particulars of the transactions as sought for by the accused cannot be furnished in the charge. When conspiracy is alleged, act of one conspirator becomes the act of the other. Therefore, there is no necessity to specify the individual properties or assets held by the individual accused. The charge as framed informs the accused not only the offence for which he or she is proposed to be tried but also refers to the acquisitions

made by them in the manner stated in the charge during the check period pursuant to the conspiracy in furtherance of the same transaction. Therefore the argument of the learned counsel that the charge in question is misleading and is contrary to the provisions of the code cannot be accepted.

36.6) The above argument appears to have canvassed by misreading the charge and on the erroneous assumption that the prosecution case is based on the premise that the assets of non public servant are attributed to the public servant. But it is not so. The assets of the non public servant are not attributed to A-1 as contended by the learned counsel, rather the case of the prosecution is that, all the acquisitions made by the accused during the check period in their names either in their individual capacity or as partners of the firms or Directors of the Company are the disproportionate assets of A-1. The accused have very well understood the charge in this manner and have let in evidence in disproof of this charge. This is evident from the conduct of the accused right from the date of framing the charge i.e., 06.10.1997 till the conclusion of arguments, the accused did not raise any objection regarding charge either before this court or before the High Court or the Supreme Court even though the matter has traveled to the superior courts umpteen number of times during the last 16 years. All

these circumstance go to show that there has been no defect in the charge and the accused were not subjected to any prejudice as now sought to be contended.

36.7) It is not the defence of the accused that they were not constituents of any of the 32 firms or the companies at any point of time. If the accused were not involved in any of the firms or the companies listed in the charge sheet, accused would have been justified in contending that they are seriously prejudiced by the charge as framed. The very fact accused have taken up a specious plea that they have already resigned from the directorship of the companies and therefore, they are not liable to answer the acquisitions made in the name of the respective companies, there is no basis or justification for the accused to contend that by not specifying the name of the firms or the company they are disadvantaged or prejudiced in their defence. This argument suffers from inherent contradictions apart from being contrary to the facts of the case.

36.8) Needless to say, the whole object of the charge is to inform both the prosecution and the accused particularly, of the accusation the prosecution has to establish and the accused has to meet. So long as the accused knows fully the accusation he has to meet, any error in the narrative of the charge does not become fatal to the trial. Sec. 215 of the Code saves the

trial from being vitiated unless of course the accused has been prejudiced and failure of justice has taken place. In the instant case accused have not been able to point out any such instance or circumstance which could be termed as 'prejudice' leading to miscarriage of justice. Therefore viewed from any angle, I do find any reason to uphold the contention urged in this regard.

36.9) For the aforesaid reasons, I hold that the charges framed against the accused are in accordance with the requirement of the Code and do not suffer from any vice or illegality as contended by the accused. By the said charges the accused are clearly informed about the offence for which they are tried and the necessary facts constituting the offence u/Sec. 109, 120-B of I.P.C. R/w.13 (1) (e) R/w. 13 (2) of P.C. Act have been conveyed to them and accused have not only understood the charge but have availed full opportunity to defend them. For all these reasons the objection raised in this regard is hereby rejected.

37. POINT No.5:

CLUBBING OF PROPERTIES :

Placing reliance on the decision reported in **2012 (5) SCC 661, (Aneeta Hada vs. God Fathers Travels and Tours Pvt. Ltd.,)** the learned Counsel has put forward a plea that, the prosecution has committed grave illegality

by including large number of properties purchased by several companies as the assets of the accused, without making the said companies parties to the prosecution. It is the submission of the learned Counsel that when a person or entity is not a party to the proceedings, no adverse comment or order can be passed against such a person or entity without affording an opportunity of hearing; whereas in the instant case, the properties standing in the name of various companies are shown as the assets of the accused, as a result, if the Court ultimately comes to the conclusion that the accused is guilty of the alleged offence, there is a possibility of the properties belonging to the Company being forfeited in clear violation of the property rights of the companies guaranteed under Article 300-A of the Constitution and further, any order passed against the companies or its Directors without affording an opportunity of hearing would be a blatant violation of Article 21 of the Constitution.

37.1) Dilating on the above point, the learned Counsel further submitted that, having regard to the allegations leveled against the accused, Court cannot decide the guilt of the accused without holding the Companies also guilty of the alleged illegal accusations; but such a course of action is not permissible unless the companies are also made parties to the proceedings. In the instant case the companies having not been made

parties to the prosecution, the whole procedure adopted by the prosecution is illegal and on this ground also the trial is vitiated.

37.2) In support of the above argument, the learned Counsel has referred to another decision rendered by the Hon'ble Supreme Court of India in the case of **Union of India and another vs. Azadi Bachao Andolan and another, (2004) 10 SCC.1**, at para 61 it is held as under :

> "*An assessment made in the case of a particular assessee is liable to be challenged by the Revenue or by the assessee by the procedure available under the Act. In a public interest litigation it would be most unfair to comment on the correctness of the assessment order made in the case of a particular assessee, especially when the assessee is not a party before the High Court.*"

37.3) I have carefully considered the submission made at the Bar. The learned Counsel for the accused appears to have built up the above argument on the supposition that it is a rule of universal application that in every case, the state of affairs shown in the registered deed is the real state of affairs and a piece of property registered in the name of the Company unquestionably belongs to the Company and it is not amenable for challenge from any quarters. I do not think that this is the correct position of law. The learned Counsel has not

been able to point out any judicial precedent in support of his contention that, invariably in all cases, the purchaser shown in the registered deed is the true owner thereof. If this argument is accepted, no criminal prosecution would be maintainable for acquisition of disproportionate assets by the public servants as hardly any public servant would allow the illegally acquired properties stand in his or her name in the public records. In the words of the Hon'ble Supreme Court, "*It is well known fact that the persons indulging in illegal activities screen the properties acquired from such illegal activity in the names of their relateives or associates*" **(1994) 5, S.C.C.54**.

37.4) Dealing with the similar contention, the Hon'ble Supreme Court in the case of **State of Tamil Nadu vs. N. Suresh Rajan, 2014 AIR SCW,942** has observed thus;

> *"The property in the name of an income tax assessee itself cannot be a ground to hold that it actually belongs to such an assessee. In case this proposition is accepted, in our opinion, it will lead to disastrous consequences. It will give an opportunity to the corrupt public servant to amass property in the name of known persons, pay income tax on their behalf and then be out from the mischief of law.*"

37.5) It may also be useful to refer to the observation made by the Hon'ble Supreme Court of

India in the case of **Jai Narain Parasurampriya vs. Pushpadevi Saraf**, **(2006) 7 S.C.C. 756**, wherein it is held as under:

> *"Sec.54 of the Transfer of Property Act defines 'Sale' and provides for procedure as to how the same would be made. It does not speak of conveyance of ownership. Sec.54 of T.P.Act does not lay down a law as to in all the situations an apparent state of affairs as contained in a deed of sale would be treated to be the real state of affairs. It does not bar a benami transaction. There is no embargo in getting the property registered in the name of one person; although real beneficiaries would be another*".

37.6) Therefore, merely because the properties in question are registered in the name of some Companies cannot be a ground to hold that the inclusion of the said properties as the assets of the accused is contrary to law or procedure as sought to be contended.

37.7) The decision relied on by the learned Counsel does not any way advance the argument canvassed before the Court. In the said case, the question arose before the three judge Bench of the Hon'ble Supreme Court of India was, whether the complaint u/Sec. 138 of Negotiable Instruments Act R/w. Sec.141 against the Director or authorized signatory of a cheque was maintainable without joining the company as an accused ? In the said case, a finding

was returned by the trial court that the Company had committed the offence, but Company was not made a party to the proceeding u/Sec. 138 of N.I. Act. In that context, the Hon'ble Supreme Court of India has held that, *"The language of Sec.141 of the Act being expressly plain and clear, a finding has to be returned that the Company has committed an offence and such a finding cannot be recorded unless the Company is before the Court, moreover when it enjoys the status of a separate legal entity."*

37.8) It is trite law that jurisdiction of the criminal Court extends over crime and the criminal. The question of trying the Company or its Director would arise only if the offence is alleged to have been committed by the Company or its Directors rendering them liable for prosecution. In the instant case, there is no allegation of any offence being committed by the Companies. The prosecution is launched on the basis of the accusation that, A-2 to A-4 have floated these companies in order to facilitate the acquisition and possession of properties for and on behalf of A-1. If the prosecution is able to establish that the said acquisitions were made solely and exclusively by A-2 to A-4, without any involvement of the Companies, without the funds of the companies and that the properties in question were never treated as the properties of the said Companies, there is no reason why the Companies should be made parties to

the prosecution merely because accused used the name of the Companies as a cover or camouflage to justify the wrongs committed by them. The doctrine of lifting the corporate veil would come into play in such circumstances. Whether the prosecution would be able to prove this aspect of the case and whether the evidence on record is sufficient to record a finding in this regard is a different matter altogether. As long as the prosecution case is rested on the allegations that A-2 to A-4 acquired the properties in question in the name of the Companies, in my opinion ,the said Companies do not require to be made parties to the prosecution launched against A-2 to A-4. For example, if a public servant enters into a conspiracy with a non-public servant to acquire illegal assets and the non-public servant acquires the property and registers it in the name of his or her minor nephew, the said minor need not be made a party to the criminal proceedings launched against the public servant, unless the beneficiary thereof is also accused of abetment or conspiracy.

37.9) The argument of the learned Counsel that in the event of the criminal court ultimately deciding to pass an order for forfeiture of the properties it would impinge upon the Costitutional right of the Companies guaranteed under Art.300A of the Constitution is misconceived, premature and without any substance.

The provisions of the Criminal Law (Amendment) Ordinance, 1944 provides for effective remedy to third parties whose properties are attached in connection with prosecution of the offence under the Act. It is borne on record that all the companies named in the charge sheet have taken recourse to the provisions of Sec.5 of the Criminal Law (Amendment) Ordinance, 1944 and an adverse order has been passed against the companies holding that the properties involved in this proceedings standing in the name of the respective companies are not acquired out of the lawful resources of the companies and the consideration paid thereon do not represent the funds of the said companies. In this context it is pertinent to refer to another decision of the Hon'ble Supreme Court of India in the case of **Biswanath Bhattacharya vs. Union of India, AIR 2014 S.C. 1003** wherein, it is held,

> *"If a subject acquires property by means which are not legally approved sovereign would be perfect & justified to deprive such persons of the enjoyment of such ill-gotten wealth. There is a public interest in ensuring the persons who cannot establish that they have legitimate sources to acquire the assets held by them do not enjoy such wealth."*

In the light of the above factual and legal position, the contention urged by the accused in this regard is liable to be rejected and is accordingly rejected.

38. POINT No.6:

POLITICAL VENDETTA:

Coming to the last contention urged by the learned counsel for the accused that the proceedings were launched against them out of political vendetta at the instance of the political opponent of A-1 is concerned, it should be noted that this contention is already rejected by the Hon'ble Supreme Court of India while dealing with the Transfer Petition No.77-78 of 2003. Observing that the said argument is an argument of despair, the Hon'ble Supreme Court has held in the order dt. 18.11.2003 that "*In a democracy, the political opponents play an important role both inside and outside the House. They are the watchdogs of the Government in power. It will be their effective weapon to counter the misdeeds and mischieves of the Government in power. They are the mouthpiece to ventilate the grievances of the public at large, if genuinely and unbiasedly projected. In that view of the matter, being a political opponent, the petitioner is vitally interested party in the run of the Government or in the administration of criminal justice in the State.*"

38.1) It is trite that criminal law can be set into motion by any person. In **Sheonandan Paswan vs. State of Bihar, (1987) 1 S.C.C 288**, it is held that:

> "*It is a well established proposition of law that a criminal prosecution, if otherwise justifiable and based upon adequate evidence does not become vitiated on account of mala-fides or political vendetta.".*

38.2) The very fact the private complaint lodged by P.W.232 has paved way for registration of case culminating in the Final Report and the prosecution of the accused reinforces to the plea that prosecution launched against the accused is not actuated by malice or political vendetta as contended by the learned counsel for the accused. This argument therefore is rejected.

39. Now coming to the charges framed against the accused, these charges give rise to the following points for determination viz.:

1. ***Whether the prosecution proves beyond all reasonable doubt that A-1, being a public servant acquired and possessed in her name and in the names of A-2 to A-4 and in the names of business enterprises floated in their names, pecuniary resources and assets of the value of Rs.66,65,20,395/- disproportionate to her known source of income during the check period from 01.07.1991 and 30.04.1996, which she could not satisfactorily account?***

2. ***Whether the prosecution further proves beyond reasonable doubt that A-1 to 4 were parties to a criminal conspiracy with the object of acquiring and possessing pecuniary resources and assets to the extent of Rs.66,65,20,395/- in the names of A-1 and in the names of A-2 to 4 and the 32 business enterprises floated in the names of A-2 to 4 and thereby committed the offence punishable u/Sec. 120-B of Indian Penal Code R/w. Sec.13 (2) R/w. Sec. 13 (1) (e) of Prevention of Corruption Act, 1988?***

3. ***Whether the prosecution further proves beyond all reasonable doubt that A-2 to A-4 abetted the commission of the above offence by intentionally aiding A-1 in the acquisition and possession of pecuniary resources and properties disproportionate to her known source of income by holding substantial portion thereof in their names and in the names of 32 business enterprises floated in the names of A-2 to A-4, rendering them liable for conviction for the offence punishable u/Sec. 109 Indian Penal Code R/w. Sec. 13(2) R/w. Sec.13(1)(e) of Prevention of Corruption Act, 1988?***

4. ***What order ?***

40. On careful and thorough analysis of the oral and documentary evidence produced by the parties and in the light of the proposition of law enunciated in the several decisions relied on by the respective counsel for the accused and the learned Spl.P.P. and considering the written arguments of the intervenor, my findings on the above points are as under;

Point No.1:

Prosecution has proved beyond reasonable doubt that as against the income of Rs.9,91,05,094.75 and expenditure of Rs.8,49,06,833.00 during the check period, A-1 acquired and possessed in her name and in the names of A-2 to A-4 and in the names of the business enterprises floated in their names immovable properties and pecuniary resources of the value of Rs.55,79,08,215/- which she could not satisfactorily account, thereby rendering her liable for conviction u/Sec. 13 (1) (e) R/w. 13 (2) of P.C.Act.

Point No.2:

Prosecution has proved beyond reasonable doubt that, A-1 to A-4 were parties to criminal conspiracy with the object of acquiring and possessing pecuniary resources and assets to the extent of Rs.55,79,08,215/- and thereby

committed an offence punishable u/Sec. 120-B of I.P.C. R/w. 13 (1) (e) R/w. 13 (2) of P.C. Act.

Point No.3:

Prosecution has proved beyond reasonable doubt that A-2 to A-4 abetted the commission of the above offence by intentionally aiding A-1 in the acquisition and possession of pecuniary resources and properties disproportionate to her known source of income as above and thereby committed an offence punishable u/Sec. 109 of I.P.C. R/w. 13 (1) (e) R/w. 13 (2) of P.C. Act.

Point No.4:

As per the final order for the following:

R E A S O N S

41. POINT NOs.1 TO 3**:**

Though distinct and separate charges are framed against the accused, in order to avoid overlapping of discussion, all these points are taken up together for discussion.

41.1) The main charge is directed against A-1. As could be seen from the wordings of the charge, it states

that, A-1 being a public servant, acquired and possessed in her name and in the names of her associates viz., A-2 to A-4 and in the names of 32 business enterprises floated in the names of A-2 to A-4, pecuniary resources and properties disproportionate to her known source of income to the extent of Rs.66,65,20,395/-, which she could not satisfactorily account. These allegations squarely fall within the definition of Sec. 13 (1) (e) of the P.C.Act. Therefore, before scrutinizing the evidence produced before the Court, it is necessary to bear in mind the ingredients of the offence of criminal misconduct defined u/Sec.13(1)(e) of the P.C. Act, 1988 (hereinafter called the "Act").

Sec.13(1)(e) of the Act reads as under:

A public servant is said to commit the offence of criminal misconduct ;-

> *(e) if he or any person on his behalf, is in possession or has, at any time during the period of his office, been in possession for which the public servant cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of income.*
>
> *Explanation: For the purposes of this section, "known sources of income" means, income received from any lawful source and such receipt has been intimated in accordance with the provisions of any law, rules or orders for the time being applicable to a public servant.*

41.2) Sec. 13(1)(e) is a self-contained provision. The first part of the Section casts a burden on the prosecution and the second part on the accused public servant. The extent of burden of proof on the prosecution in proving the existence of property and pecuniary resources in the possession of an accused public servant and the extent and nature of the burden on the part of the public servant to satisfactorily account the pecuniary resources or property disproportionate to his/her known source of income are now well settled by catena of decisions of the Hon'ble Supreme Court of India and the various High Courts of the country.

41.3) In **State of Maharashtra vs. Wasudeo Ramchandra Kaidalwar**, **1981 (3) SCC 319**, it is held as under:

> "*The expression 'burden of proof' has two distinct meanings (1) the legal burden, i.e., the burden of establishing the guilt, and (2) the evidential burden, i.e., the burden of leading evidence. In a criminal trial, the burden of proving everything essential to establish the charge against the accused lies upon the prosecution, and that burden never shifts. Notwithstanding the general rule that the burden of proof lies exclusively on the prosecution, in the case of certain offences, the burden of proving a particular fact in issue may be laid by law upon the accused. The burden resting on the accused in such cases is, however, not so onerous as that which lies on the prosecution and is discharged*

by proof of a balance of probabilities. The ingredients of the offence of criminal misconduct u/Sec. 5(2) read with Section 5(1)(e) are the possession of pecuniary resources or property disproportionate to the known sources of income for which the public servant cannot satisfactorily account. To substantiate the charge, the prosecution must prove the following facts before it can bring a case u/Sec. 5(1)(e), namely, (1) it must establish that the accused is a public servant, (2) the nature and extent of the pecuniary resources or property which were found in his possession, (3) it must be proved as to what were his known sources of income i.e. known to the prosecution, and (4) it must prove, quite objectively, that such resources or property found in possession of the accused were disproportionate to his known sources of income. Once these four ingredients are established, the offence of criminal misconduct u/Sec. 5(1)(e) is complete, unless the accused is able to account for such resources or property. The burden then shifts to the accused to satisfactorily account for his possession of disproportionate assets. The extent and nature of burden of proof resting upon the public servant to be found in possession of disproportionate assets u/Sec. 5(1)(e) cannot be higher than the test laid by the Court in Jhingan case, i.e. to establish his case by a preponderance of probability." (underlining supplied)

(Sec. 5(1)(e) of the Old Act corresponds to Sec.13 (1)(e) of the P.C. Act, 1988)

41.4) In view of the addition of the Explanation to Sec. 13(1)(e), the source of income, in order to qualify as a "***known source of income***" for the purpose of Sec.

13(1) (e) of the Act, it is essential that it should satisfy the following two conditions viz.,

(i) It should be a 'lawful source of income' and

(ii) The receipt of income from such a source should have been intimated in accordance with the provisions of any law, rules or orders for the time being applicable to a public servant.

As a natural corollary of the above conditions, it follows that ;

(i) Any income received from a source which is not lawful cannot be considered for inclusion in the expression "***known source of income***" for the purposes of Sec. 13(1)(e) of the Act, even if such an income was actually received by the concerned public servant.

(ii) Any income, even though received from a lawful source, cannot likewise be considered for inclusion in the expression "***known source of income***" for the aforesaid purposes, if the receipt of such income has not been intimated in accordance with the provisions of any law, rules or orders for the time being applicable to a public servant.

From the above explanation it further follows that "if a property is acquired from out of the 'known source of income' of the accused, the income derived from such property can be added to the income of the accused.

But, if a particular property is acquired from out of the any 'unknown source of income', the income derived from such property cannot be shown as income of the accused."

Thus, in view of the explanation appended to Sec.13 (1) (e) of the Act of 1988, the prosecution is relieved of the burden of investigating into the "source of income" of an accused to a large extent, as it is stated in the Explanation that "***known source of income***" means income received from lawful source, the receipt of which has been intimated in accordance with the provisions of any law, rules, orders for the time being applicable to the public servant.

41.5) In **P. Nallammal Vs. State, AIR 1999 S.C. 2556**, the Hon'ble Supreme Court has repelled the contention that, u/Sec. 13(1)(e) of the Act, if a public servant is able to account for the excess wealth by showing some clear sources, though not legally permissible, he would be discharging the burden cast on him. It is held in the said decision that, such a contention perhaps would have been advanced before the enactment of the Act, because Sec.5(1)(e) of the old Act of 1947 did not contain the "Explanation" as Sec.13(1)(e) of the Prevention of Corruption Act, 1988 now contains.

41.6) It is also equally settled that the terminology '***income***' used in the above Section, so far as the public servant is concerned is understood as the 'income' attached to his office or post commonly known as remuneration or salary or other perquisites. It is explained that the term '***income***' by itself is elastic and has a wide connotation. Whatever comes in or is received, is income. But, however, wide the import and connotation of the term "income", it is incapable of being understood as meaning receipt having no nexus to one's labour, or expertise, or property, or investment and having further a source which may or may not yield a regular revenue. These essential characteristics are vital in the understanding the term "income." From the above, it follows that a receipt from a windfall or gains of graft, crime or immoral secretions by persons *prima-facie* would not be receipt from the "known source of income" of a public servant as held in the case of **State of Madhya Pradesh v. Awadh Kishore Gupta, AIR 2004 S.C.517**.

41.7) In the case of **C.S.D. Swamy vs. State, 1960 (1) SCR 461**, it is held that the source of a particular individual will depend upon his position in life with particular reference to his occupation or avocation in life. In the case of a Government servant, the prosecution would, naturally, infer that his known source of income would be the salary earned by him

during his active service. It is further held that, *"legislature by using the expression 'satisfactorily account' in Sec.5(3) of the Act cast burden on the accused not only to offer a plausible explanation as to how he came by his large wealth disproportionate to his known source of income, but also to satisfy the Court that his explanation was worthy of credence"*. In the very same decision, it is observed that the expression "known source of income" must have reference to sources known to the prosecution on a thorough investigation of the case. It was not, and it could not be, contended that, 'known source of income' means, sources known to the accused. The prosecution cannot, in the very nature of things, be expected to know the affairs of an accused person. Those will be matters '*specially within the knowledge*' of the accused and within the meaning of Sec.106 of the Evidence Act.

42. ***CHECK PERIOD:***

Now coming to the facts of the present case, it should be noted that for the purpose of computation of the disproportionate assets of A-1, the prosecution has taken the check period from 01.07.1991 to 30.04.1997. Undoubtedly, the selection of check period has important bearing in deciding the guilt of the public servant for the offence of disproportionate assets u/Sec.13 (1)(e) of the Act.

42.1) Regarding the choice of the check period, we have the authoritative pronouncement of the Hon'ble Supreme Court of India in the case of **State of Maharastra Vs. Pollongi Darabshaw Daruwalla**, **AIR 1988 Supreme Court, 88,** wherein, it is laid down as under:

> *". . . . . It is not imperative that the period of reckoning be spread out for the entire stretch of anterior service of the public servant. There can be no general rule or criterion, valid for all cases in regard to the choice of the period for which accounts are taken to establish criminal misconduct under Sec. 5 (1) (e) of the 'Act'.*
>
> *The choice of the period must necessarily be determined by the allegations of fact on which the prosecution is founded and rests. However, the period must be such as to enable a true and on comprehensive picture of the known sources of income and the pecuniary resources and property in possession of public servant either by himself or through any other person on his behalf, which are alleged to be so disproportionate. In the facts and circumstances of a case, a ten year period cannot be said to be incapable of yielding such a true and comprehensive picture. The assets spilling over from the anterior period, if their existence is probabalised would, of course, have to be given credit to on the income side and would go to reduce the extent and the quantum of the disproportion."*

In the very same judgment, it is further observed;

> *"It is for the prosecution to choose what according to it, is the period which having regard to the acquisitive activities of the public servant*

> *in amassing wealth, characterize and isolate that period for special scrutiny. It is always open to the public servant to satisfactorily account for the apparently disproportionate nature of his possession. Once the prosecution establishes the essential ingredients of the offence of criminal misconduct by proving, by the standard of criminal evidence, that public servant is, or was at any time during the period of his office, in possession of pecuniary resources or property disproportionate to his sources of income known to the prosecution, the prosecution discharges its burden of proof and the burden of proof is lifted from the shoulders of the prosecution and descends upon the shoulders of the defence. It then becomes necessary for the public servant to satisfactorily amount for the possession of such properties and pecuniary resources. It is erroneous to predicate that the prosecution should also disprove the existence of the possible sources of income of the public servant."*

42.2) In the instant case, as I would presently discuss, the prosecution has placed before the Court the details of all the assets and properties held by the accused right from the year 1970 and has taken into account the income derived from these properties in the form of rentals, interest from deposits, agricultural income etc., in order to enable the court to have a fair view of the controversy seized by the Court. There is no argument from any quarters that the choice of the check period has caused any prejudice or disadvantage to the accused in any manner. Hence, in my view, the period of 5 years selected by the prosecution is

reasonably sufficient to give a fair and comprehensive picture of the known source of income and pecuniary resources and property in the possession of the accused so to arrive at a fair decision on the issues involved in this proceedings.

43. ***RE: ASSETS AT THE COMMENCEMENT OF CHECK PERIOD***:

Prosecution has listed the details of the assets held by the accused at the beginning of the check period in Annx. I marked as Ex.P.2327. For a comprehensive view of the resources available with the accused, at the commencement of the check period, the said list is reproduced here below.

ANNEXURE – I

(ASSETS AS ON 1.7.1991)

Sl. No	Description of the property	Standing in the name of	Value of the property (Rs.)
1	Land and building at No. 36, Poes Garden Chennai-86 (Sy. No. 1567 of Tenampet) purchased from R. Sarala	M/s Natya Kala Nikethan, rep. by Smt. N.R. Sandhya and Selvi J. Jayalalitha	1,32,009.00
2	Door No. 8/3/1099, Ward No. 8, Block No. 3 in plot No. 36 to the extent of 651.18 Sq. Mtrs. building in Sri Nagar Officers	,,	50,000.00

	Colony, Hyderabad city purchased from Koka Sambasiva Rao, S/o Hariprakash Rao at Door No. 8/3/1099 in Sri Nagar Officers Colony, Hyderabad city		
3	Two Farm houses, Servant quarters and other buildings within the Grape garden compound in Jeedimetla village and Pet Basheerbad in Qut Bullapur (Mandal) of Ranga Reddy Dist., in Sy. No. 50 and 52/E of Jeedimetla village and Sy. No. 93E and 93 U of Pet Basheerbad village (Total extent 11.35 acres)	,,	1,65,058.50
4	Land in Sy. No. 93/3 to the extent of 3.15 acres(1.36 Hectares) at Pet Basheerbad village in Medchal Tq. in A-P.,	,,	13,254.50
5	Agricultural land measuring 3.43 acres in Cheyyhur village in Sy. No. 366/2,5,6 purchased from M.N. Venkatachala Mudaliar, S/o Natesa Mudaliar, No. 1046/8, Thiruvotriyur Main Road, Kaladipettai, Chennai.	Selvi J. Jayalalitha	17,060.00
6	Land and flat No. 7, R.R. Flats, 3/4 , Antu Street, Santhome, Chennai-4 of Smt N. Sasikala C – Rs. 2,75,000/- S – Rs. 35,750/- F – Rs. 2,780/-	Smt. N. Sasikala	3,13,530.00
7	Building at Door No. 19, Pattammal Street, Chennai in Plot No. 83, R.S. No. 4087, Extent 18907 Sq. ft. purchased from V.H. Subramanian, S/o H. Venkatasubban,15, Venkatraman Street, Srinivasa Avenue, Chennai-28	M/s Jaya Publications (Selvi J. Jayalaitha and Smt. N. Sasikala)	5,70,039.00
8	Shop No. 14, Ground Floor at 602, Anna Salai, Chennai-6 purchased from Mohd. Hanif, No. 7, Gulam Abbas Ali Khan, 1st Street, Thousland Lights,	M/s Sasi Enterprises	98,904.00

	Chennai-6 in the name of M/s Sasi Enterprises C – Rs. 85,000/- S – Rs. 13,045/- F – Rs. 859/-		
9	Undivided share of land only at Door No. 14, Khadar Navaz Khan Road, Nungambakkam in R.S. No. 58/51 to the extent of 68/12000 undivided share in 11 grounds and 736 Sq. ft. of land purchased from M/s Holiday Sports Pvt. Ltd., office at 14, Khadar Navaz Khan Road, Chennai-6	,,	2,10,919.00
10	Land and building at Door No. 213/B, St. Mary's Road in Sy. NO. 72, New No. 212, Extent 1206 Sq.ft. Ft. purchased from K. Selvaraj, S/o Munusamy Naidu, 44, Vanniyampathy Street, Mandaveli, Chennai-28	Selvi J. Jayalalitha	3,60,509.00
11	Shop No. 18 of 189 Sq. ft. in ground floor at Door No. 602, Mount Road together with 54/42656th of undivided share of land in 17 grounds and 1856 Sq. ft. in R. S. No. 3/10 and 3/11 of Block No. 71 of Mylapore purchased from Mustafa M. Lohani, S/o Moiz K. Lohani and 2 others of 134, Angappan Naikan Sreet, 3rd Floor, Chennai-1	,,	1,05,409.00
12	Land and building at Tanjore in Sy. No. 1091 to the extent of 2400 Sq. Ft. purchased from V.N. Somasundaram, S/o V. Namachiayam, 14, Thilagar Street, Ayyappa Nagar, Trichy.	M/s Sasi Enterprises (partners – Selvi J. Jayalaalitha and Smt N. Sasikala)	1,57,125.00
13	Vacant site at H.D.Road, in 3rd Dvn, 6th Ward, Haar Nombu Chavadi in Tanjore to the extent of 5100 Sq. ft. in T.S. No.1091 purchased from K Loganathan, S/o K.N. Kuppusamy of 1279,	M/s Sasi Enterprises	1,15,315.00

	Old Nellu Mettu St. East Gate, Tanjore.		
14	Vacant site at Ward No. 6 in Mahar Nombu Chavadi to the extent of 8970 Sq. ft. in T.S. No. 1091 of Tanjore purchased from Muthu Lakshmi, W/o V.N. Somasundaram of No. 11 Thilagara Street, Ayyappan Nagar, Trichy.	,,	2,02,778.00
15	Land and building at Abishekapuram, Ponnagar in Trichy in plot No. 102, 3rd Cross Road, New Ward No. K in Block No. 30, T.S. No. 107 (totally measuring 3525 Sq. ft. purchased from Mirasi of 22-A Willion Road, Cantonment, Trichy.	Smt. N. Sasikala	5,85,420.00
16	Dry land to the extent of 3.23 acres in Sy. No. 402-2 of Sundarakottai village, Mannargudi Tq. Tanjore Dist., purchased from Ummool Pajriya Ammal, W/o Anwartheen Raouthar, Naina Mohd. Raouthar, S/o Anwardeen Raouthar, No. 4, Hussain Road, Koothannallore, Needamangalm, Tanjore.	M/s Sasi Enterprises	75,210.00
17	Land and building at Thiru Vi. KA-Industrial Estate, Guindy in Sy. No. 55 & 56, Block No. VI, Extent 5658 Sq. ft. Shed No. C-8, Adyar purchased from K. Viswanathan, S/o S.K.R. Karuppan Chettiar, 184, Vembuliamman Koil Street, Union Carbide Colony, Kottivakkam, Chennai-41 – Sole prop. of M/s Heatex Equipments	M/s Jaya Publications	5,28,039.00
18	Maruthi car bearing Reg. No. TMA 2466 (new)	Selvi J. Jayalalitha	60,435.00
19	Contessa car bearing Reg. No. TN-09/0033	,,	2,56,238.00
20	Swaraj Mazda van bearing Reg.	,,	1,76,172.67

	No. TSI 9090		
21	Trax jeep bearing Reg. No. TSJ 7299	,,	1,04,000.00
22	Swaraj Mazda van bearing Reg. No. TSR 333	,,	2,99,845.00
23	Trax jeep bearing Reg. No. TSJ 7200	,,	1,04,000.00
24	Cash balance as on 1.7.1991 in Canara Bank at Kellys branch with SB Acc. No. 38746 opened on 30.12.1988 in the name of Smt. N. Sasikala	Smt. N. Sasikala	13,601.98
25	Cash balance as on 1.7.1991 in Central Bank of India, Secunderabad with SB Acc. No. 20614 opened on 19.5.1989 in the name of Selvi J. Jayalalitha	Selvi J. Jayalalitha	9,18,210.29
26	Cash balance as on 1.7.1991 in Canara Bank of Mylapore branch with CA No. 1952 opened on 23.10.1989 in the name of Namadhu MGR in which Selvi J. Jayalalitha and Smt. N. Sasikala are partners	Namadhu MGR	5,51,826.94
27	Cash balance as on 1.7.1991 in Canara Bank of Mylapore branch with SB Acc. No. 23218 opened on 23.5.1990 in the name of Smt. N. Sasikala	Smt. N. Sasikala	1,40,198.25
28	Cash balance as on 1.7.1991 in Canara Bank of Mylapore branch with CA No. 2047 opened on 26.9.1990 on transfer from Kellys branch in the name of Selvi J. Jayalalitha and Smt. N. Sasikala	M/s Jaya Publications rep. by Selvi J. Jayalalitha and Smt. N. Sasikala	7,83,860.97
29	F.D. No. 451/1990, dt. 19.6.1990 with Canara Bank of Mylapore	,,	64,520.00
30	Cash balance as on 1.7.1991 in the Bank of Madurai, Anna Nagar branch with SB Acc. No. 5158 opened on 28.2.1990 in the name of Selvi J. Jayalalitha	Selvi J. Jayalalitha	2,57,886.25
31	Cash balance as on 1.7.1991 in Canara Bank of Mylapore branch with CA No. 2018 opened on 12.10.1990 in the name of Selvi	,,	2,40,835.02

	J. Jayalalitha		
32	Cash balance as on 1.7.1991 in Canara Bank of Mylapore branch with SB Acc. No. 23832 opened on 16.4.1991 in the name of Selvi J. Jayalalitha	,,	5,20,396.45
	Cash balance as on 1.7.1991 in Canara Bank of Mylapore branch with CA No. 2061 opened on 21.3.1991 in the name of Sasi Enterprises in which both Selvi J. Jayalalitha and Smt. N. Sasikala are the partners	M/s Sasi Enterprises	2,29,578.49
34	FD in Kothari Oriental Finance in the name of Selvi J. Jayalalitha	Selvi J. Jayalalitha	1,00,000.00
35	,,	,,	,,
36	,,	,,	,,
37	FD with Sriram Finance in the name of Selvi J. Jayalalitha	,,	3,00,000.00
38	,,	,,	5,00,000.00
39	,,	,,	20,00,000.00
40	,,	,,	7,00,000.00
41	Investment in the form of Equity shares in Madras Oxygen and Acetylene Co., Ltd., Coimbatore by J. Jayalalitha's mother during 1969 and 1971and inherited by Selvi J. Jayalalitha	,,	
42	Investment in the form of shares in Kunal Engineering Co., Ltd., Ambattur, Madras-58 by Selvi J. Jayalalitha on 22.5.1978 for 1000 shares which have secured 500 bonus shares on 18.2.1983	,,	
43	Value of 2140 old sarees and other dresses found at No. 36, Poes Garden at the time of search	,,	4,21,870.00
44	86 items of jewels of Selvi J. Jayalalitha as evaluated by M/s VBC Trust on 31.3.1991	,,	17,50,031.00
45	62 items of jewels claimed to be of Smt. N.Sasikala as evaluated by M/s VBC Trust on 31.3.1991	Smt. N. Sasikala	9,38,460.00
46	Silver wear weighing 700 kgs (as	Selvi J.	28,00,000.00

	per the IT returns filed by Selvi J. Jayalalitha) (value worked out at the rate of Rs. 4,000/- per kg.)	Jayalalitha	
47	Amount deposited in MIDS No. 716767, dt. 30.4.1990 of Bank of Madurai, Anna Nagar for 2 years by Selvi J. Jayalalitha which was in force as on 1.7.1991	,,	10,00,000.00
48	Cash balance as on 1.7.1991 in CDS – ITP Acc. No. 32 of Selvi J. Jayalalitha in Central Bank of India, T. Nagar branch, Chennai-17.	,,	21,389.00
49	FD of Rs. 5 lakh deposited in Sriram Investments Ltd., deposited on 12.11.1990 by Selvi J. Jayalalitha from her SB Acc. No. 5158 o BOM, Anna Nagar branch which after subsequent renewals is to mature on 29.1.1998.	,,	5,00,000.00
50	Advance amount paid for purchase of 72/12000 undivided share of land in 11 grounds and 1736 Sq. ft. in R.S. No. 58/5 at 14, Gems Court, Kadhar Navaz Khan Road, Nungumbakkam, paid by Ch. No. 513735, dt. 23.4.1990 of CB, Madras which was registered as document No. 641/1993 of SRO, Thousand Lights branch, dt. 28.7.1993)	M/s Sasi Enterprises	50,000.00
51	MIDR No. 66/9 with Central Bank of India, Secunderabad deposited on 2.5.1990	Selvi J. Jayalalitha	3,00,000.00
52	Cash balance as on 1.7.1991 in SB Acc. No. 38671 of Canara Bank, Kellys in the name of Selvi J. Jayalalitha	,,	1,80,031.22
		Grand Total	**2,01,83,956.53**

43.1) A bare perusal of Annexure-I indicates that the prosecution has furnished the details of the

properties inherited by A-1 from her deceased mother N.R. Sandhya and also the properties acquired by her prior to the check period either in her individual name or in partnership with A-2. Annexure-I also contains the list of movables and the value thereof and cash balance in her bank account as on 01.07.1991 including the value of the gold and silver articles. These particulars indicate that A-1 was possessed with substantial means even before the check period. It is also relevant to note that the value of the immovable property is determined on the basis of the actual consideration shown in the respective deeds and not on the basis of the market value of the properties as on the date of the Charge Sheet. Hence, the accused cannot have any grouse regarding the valuation of these assets as stated in Annexure-I.

43.2) However, in her written statement A-1 has taken up a plea that the very same investigating agency had registered another case against A-1 and A-2 in Cr.No.14/AC/97/HQ, wherein, the very same investigating officer PW.259 had computed the value of the total assets at Rs.2,64,26,295.13 and therefore, the difference of Rs.62,42,338.60 should be added to the total value of the assets possessed by her at the beginning of the check period.

43.3) A-2 in her written statement has taken up a plea that the number of jewellery shown in item No.45 should be 96 instead of 62. Further, she has contended that, in the Final Report filed by D.V. & A-C. in the earlier complaint, the amount available with A-2 was shown as Rs.9,35,000/-. The opening cash balance available was at Rs.5,69,014/-. Hence, the cash on hand amounting to Rs.15,14,014/- ought to have been included in Annexure-I.

43.4) On going through the evidence of DW.99 and the documents produced by the accused as per Ex.D.370 to D.373, it is seen that, subsequent to the submission of the charge sheet, D.V. & A-C. Chennai had registered an F.I.R. against A-1 and A-2 on the allegations that when A-1 served as a Member of Legislative Assembly, Tamil Nadu from 09.09.1988 and 30.01.1991, she was found in possession of properties and pecuniary resources far beyond her known source of income with the active abetment of A-2 and hence, a case in Cr. No. 14/AC/97/HQ was registered against A-1 and A-2 on 15.12.1997 u/Sec. 13(2) R/w.13 (1)(e) of P.C.Act, 1988 and Sec.109 I.P.C. R/w.13(1)(e) of P.C.Act. Ex.D.370 is the copy of the F.I.R. Ex.D.371 is the copy of the Confidential Report submitted by the Directorate of Vigilance and Anti Corruption, Chennai to the Vigilance Commissioner, Chennai. DW.99, the Dy. Supdt. of D.V. & A-C. has deposed that, as per this

document, A-1 was found in possession of assets disproportionate to her known source of income to the tune of Rs.7,37,735.37 for the check period from August 1988 to January 1991.

43.5) DW.99 is not the author of Ex.D.371. It is a unsigned document and does not bear any initial or signature of the person who prepared it nor does it contain the seal of D.V. & A-C., as such, no reliance could be placed on this document. However, through this witness, the accused has produced Ex.D.372 stated to be the Final Report submitted u/Sec. 173 Cr.P.C in the above Cr.No.14/AC/97. It bears the signature of the Supdt. of Police. It is not known how the original report could be available with the D.V. & A-C. if the Final Report in the above crime was submitted to the Court as stated by DW.99. It is really shocking to note that the Dy.S.P. of D.V. & A-C., who is the complainant in this case has given evidence on behalf of the accused. Though it is submitted that, the D.V. & A-C. has produced the above documents pursuant to the summons issued by the Court, it is surprising to note that, the D.V. & A.C has produced only the xerox copy of the order said to have been passed by the Spl. Judge, Chennai dt. 24.01.2005 in Cr.No.14/AC/97/HQ (R.C.63/97/ Misc/HQ) knowing fully well that xerox copy is inadmissible in evidence. It is marked as Ex.D.373. By the said order, the Spl. Judge is seen to

have accepted the final Report and closed the case on 24.01.2005. I fail to understand why the certified copies of these documents could not have been produced by the accused, instead of summoning DW.99, when it is the case of the accused that the complaint registered against A-1 and A-2 at the instance of the D.V. & A.C. came to be closed by orders of the court.

43.6) Be that it may, based on the Final Report Ex.D.372, the learned Counsel for A-1 has now put forth a contention that the very same investigating officer, having submitted a report to the effect that, A-1 and A-2 were in possession of total assets of Rs.2,64,26,295.13 as on 30.01.1991 this figure ought to have been taken into account for the purpose of fixing the value of the assets held by the accused at the commencement of the check period. I am not inclined to accept this argument for the following reasons :

i) From the documents produced before the Court, it canot be known whether the very same Final Report now marked as D.372 was produced before the Court.

ii) The contents of the Final Report submitted u/Sec. 173 Cr.P.C. cannot be taken as a conclusive proof of the correctness of the facts stated therein. Ex.D.372 is only the

opinion of the investigating officer. It is not a legal evidence.

iii) From the reading of Ex.D.373 it cannot be gathered that, the Spl. Judge has closed Cr.No.14/AC/97/HQ based on the very same report Ex.D.372 as contended by the accused.

iv) The accused have not produced any independent evidence to show that A-1 and A-2 were in possession of any other assets and pecuniary resources than those described in Annexure-I.

v) According to DW.99, Cr.No.14/AC/97/HQ relates to the check period between 01.09.1988 and 30.01.1991. Whereas, the check period in the instant case commences from 1.7.1991. Unless it is shown that all the assets and pecuniary resources referred in Ex.D.372 were available in the same form and condition till 1.7.1991, the above plea cannot be accepted. In this context it is pertinent to note that in her written statement filed u/Sec. 313 Cr.P.C., A-1 has contended that the variation in the items of jewellery is on account of remaking of old jewellery into new patterns. This statement

implies that the subject matter of Ex.D.372 were not available in the same form and extent as on 1-7-1991. That apart, accused have not produced any independent evidence to show that they were in possession of cash and other items of property as on 1.7.91 as claimed by A-2.

Therefore, for want of necessary material in proof of the above contention, we have to proceed on the basis that at the commencement of the check period as on 1.7.1991, the total value of the assets and pecuniary resources found in the possession of A-1 and A-2 is of the value of Rs.2,01,83,956.53 as described in Annexure-I.

44. ***RE: INCOME***:

The income derived by the accused during the check period is detailed in Annexure-III (Ex.P.2329) as under :

ANNEXURE – III

(Ex.P.2329)

(Income during the check period from 1.7.1991 to 30.4.1996)

Sl. No	Details of income	Amount (Rs.)	Exhibits
1	Loan obtained from Indian Bank, Abhiramapuram in the name of	25,00,000	P.1258 -

	M/s Sasi Enterprises of which the outstanding principal was Rs. 13,55,023/-		P.1260
2	Loan obtained from Indian Bank, Abhiramapuram in the name of M/s J. Farm Houses of which the principal of Rs. 28 lakh was outstanding besides Rs. 1,23,041/- as interest;	28,00,000	P.1210 -1212
3	Loan obtained from Indian Bank, Abhiramapuram in the name of M/s J.S. Housing Development of which the principal of Rs. 7 lakh was outstanding besides Rs. 37,184/- as interest;	7,00,000	P.1171 P.1173
4	Loan obtained from Indian Bank, Abhiramapuram in the name of M/s Jay Real Estate of which the entire principal of Rs. 5 lakh was outstanding besides Rs. 28,407/- as interest;	5,00,000	P.1161 P.1163
5	Loan obtained from Indian Bank, Abhiramapuram in the name of M/s Anjaneya Printers Pvt., Ltd., of which the principal of Rs. 75 lakh was outstanding besides Rs. 8,81,477/- as interest;	75,00,000	P.1230 to 1233 1004
6	Loan obtained from Indian Bank, Abhiramapuram in the name of Maha Subhalakshmi Kalyana Mandapam of which the principal of Rs. 17,86,000/- was outstanding besides Rs. 1,95,802/- as interest;	17,86,000	P.1355 to 1357
7	Loan obtained from Indian Bank, Abhiramapuram in the name of M/s Lex Property Development (P) Ltd., of which the outstanding principal was Rs. 83 lakh;	83,00,000	P.1328 - P.1330 P.1008
8	Loan obtained from Indian Bank, Abhiramapuram in the name of Kodanadu Tea Estate of which the principal of Rs. 375 lakh was outstanding;	3,75,00,000	P.997 to P.1003
9	Loan taken from Can Fin Homes	75,00,000.00	P.548,

	on FD No. 352/1994-95 on 25.8.1995 by Selvi J. Jayalalitha.		P.550 – P.555, P.2287
10	Income by way interest to Selvi J. Jayalalitha (vide her A/c in SB No. 23832 of CB/ Mylapore);	4,52,871.00	P.1377
11	Income by way of interest to Selvi J. Jayalalitha (vide her Fixed Deposits in FD No. 1000/92 – Rs. 79,890/-; 1398/92 – Rs. 73,233/-; 237/93 – Rs. 54,247/-; 632/93 – Rs. 49,315/- of Canara Bank, Mylapore for Rs. 27 lakh credited in SB 23832 and CA 2018 of Canara bank, Mylapore of Selvi J. Jayalalaitha;	2,56,685.00	P.1377 P.1382
12	Interest from Kothari Orient Finance Ltd., to Selvi J. Jayalalitha (vide FDR No. 47740 (53389) & 63848);	60,437.82	
13	Interest paid from Kothari Orient Finance Ltd., to Selvi J. Jayalalitha (vide FDR Nos. 48172, 53390 & 64308);	60,434.78	
14	from Kothari Orient Finance Ltd., J. Jayalalitha (vide FDR Nos. 3391 & 64280);	50,434.78	
15	Interest from Can Finance to Selvi J. Jayalalitha (vide FDR No. 186/1991-92);	8,76,896.00	P.1377
16	Interest from Can Finance to Selvi J. Jayalalitha (vide FDR No. 352/1994-95);	4,71,808.00	P.1377
17	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 5006835) for Rs. 30 lakh;	6,53,818.00	P.1382
18	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 5007694) for Rs. 15 lakh;	3,09,088.60	P.1382
19	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 5015954 for Rs. 15 lakh	2,09,928.50	P.1382
20	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR	1,39,947.80	P.1382

	No. 5015955 for Rs. 10 lakh;		
21	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 5015956 for Rs. 5 lakh;	84,522.80	P.1382
22	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 71533 for Rs. 5 lakh;	1,27,871.50	P.1382
23	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 21330 for Rs. 5 lakh;	87,960.83	P.1382
24	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 5025367 for Rs. 20 lakh;	1,34,977.00	P.1382
25	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 45897 for Rs. 20 lakh;	4,76,023.27	P.1382
26	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 47437 for Rs. 3 lakh;	2,06,237.00	P.1382
27	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 73211 for Rs. 20 lakh;	5,02,207.00	P.1382
28	Interest from Sriram Investments to Selvi J. Jayalalitha (vide FDR No. 31251 dt. 4.5.1990 for Rs. 7 lakh during the check period;	87,024.00	P.1382
29	Interest paid to Selvi J. Jayalalitha (vide SB 5158 of Bank of Madurai, Anna Nagar, Chennai;	47,265.81.00	P.1960
30	Interest paid to Smt. N. Sasikala (vide her SB 22792 of CBI, Secunderabad);	27,304.00	P.936 P.937
31	Interest paid to Selvi J. Jayalalitha (vide SB 20614 of CBI, Secunderabad);	3,17,781.00	P.936 P.937
32	Interest paid to Selvi J. Jayalalitha from Medium Term Deposit in CBI, Secunderabad (vide NPD 669 - Rs. 27,272.08; 68/33 – Rs. 77,162.40; 60/9 - Rs. 14,874/-; 70/9 – Rs. 42,143/-)	1,61,451.48.00	P.936 P.937
33	Agrl. Income from Grape Garden, Hyderabad in favour of Selvi J. Jayalalitha;	5,78,340.00	P.938

34	Income by way of clearings in the account in SB 20164 of CBI, Secunderabad in favour of Selvi J. Jayalalitha towards rental income for 36, Sri Nagar Colony, Hyderabad;	3,42,520.40	P.936
35	Interest paid to Selvi J. Jayalalitha through SB 38671 of Canara Bank, Kellys Branch opened on 19.12.1988;	14,446.00	P.975
36	Income from the monthly income deposit scheme of Selvi J. Jayalalitha from the deposit amount of Rs. 10 lakhl (vide MIDS No. 716767 dt. 30.4.1990) of Bank of Madurai which lasted till 8.6.1992 though the FD matured on 30.4.1992 for which the interest was received through SB 38671 of Canara Bank, Kellys Branch of Selvi J. Jayalalitha;	82,600.00	P.1961 P.1960
37	Interest from SB Acc. No. 23218 of Canara Bank, Mylapore to N. Sasikala;	1,89,761.00	P.1510
38	Interest of Rs. 29,490/- from FDR No. 718/1992 of Canara Bank, Mylapore to Smt. N. Sasikala for Rs. 18 lakh; Rs. 53,260/- from FDR No. 954/1992; Rs. 48,822/- from FDR No. 1397/1992; Rs. 48,822/- from FDR No. 236/1993; Rs. 44,384/- from FDR No. 633/1993; & Rs. 32,340/- from FDR No. 868/1993;	2,57,118.00	P.1510 P.1519
39	Interest from Can Finance in FDR No. 189/1991-92 for Rs. 25 lakh to N. Sasikala;	10,03,191.00	P.1510
40	Income by way of clearing in SB 22792 of CBI, Secunderabad of Smt. N. Sasikala (rental income for No.16, Radhika Colony, Secunderabad);	2,23,000.00	P.937

41	Interest paid to Smt. N. Sasikala through SB 38746 of Canara Bank, Kellys Branch;	3,901.00	P.977
42	Interest from SB 24621 of Canara Bank, Mylapore to V.N. Sudhakaran;	24,323.00	P.1572
43	Interest from FDR No. 1401/1992 of Canara Bank, Mylapore for Rs. 5 lakh to V.N. Sudhakaran;	13,562.00	P.1572
44	Interest from FDR 238/1993 of Canara Bank, Mylapore for Rs. 5 lakh by renewal of FDR 1401/1992;	12,329.00	P.1576
45	Hire charges from ACT India Ltd., for the vehicle No. TSR 333 Swaraj Mazda van owned by V.N. Sudhakaran from 3.2.1993;	9,18,910.00	P.659
46	Brokerage charges received by V.N. Sudhakaran for the deposits made by Selvi J. Jayalalitha in Can Fin. Homes Ltd., (vide FDR Nos. 186/1991-92 & 352/1994-95;	3,00,000.00	P.548
47	Loan obtained by Smt. J. Elavarasi from Royapetta Benefit Fund (RBF Nidhi) Ltd., (vide HML/787, dt. 7.10.1995);	35,00,000.00	
48	Hire charges received from ACT India Ltd., for the vehicle No. TN-01/H-9999 of Swaraj Mazda van owned by Smt. J. Elavarasi from 3.2.1993 to 30.4.1996;	6,26,410.00	P.658
49	Interest paid to Smt. J. Elavarasi, guardian of Vivek by SB A/c.No. 25389 of Indian Bank, Abhiramapuram;	9,763.00	P.1613
50	Income by way of monthly interest from 7/1991 to 4.6.1992 in respect of the FD of Rs. 7 lakh in Sriram Investments Ltd., (vide FD receipt No. 31251, dt. 4.5.1990) deposited through Ch. No. 907521, dt. 4.5.1990 of Selvi J. Jayalalitha from her BOM Acc. of Anna Nagar;	90,807.59	P.126-132

51	Salary of Selvi J. Jayalalitha as CM of Tamil Nadu at Re. 1/- per month drawn for 27 months;	27.00	P.694-697
52	Lease income of Indo Doha from SPIC in respect of SIPCOT Industries in Cuddalore (Rs. 1,22,40,000/-) from 14.12.1994 to 8.4.1996 after deducting payment to SPICOT (Rs. 72 lakh) and payment of Rs. 20 lakh to James Frederick for purchases of shares of INDAG Products Ltd.,	30,40,000.00	P.563, P.564
53	Rental income from S7, Ganapathy Colony, Thiru-Vi-Ka Industrial Estate, "Guindy, building of Jaya Publications given on lease from January, 1993 to April, 1996 from SPIC.,	37,67,358.00	P.655-657
54	Rental income from No. 19, Pattammal Street, Mandaveli, building of Selvi J. Jayalalitha given on lease from January, 1994 to April, 1996;	2,33,769.00	P.655-657
55	Rental income from 21, Padmanabha Street, T. Nagar, Chennai, building of Anjaneya Printers Pvt., Ltd., given on lease Form July, 1995 to April, 1996;	3,82,500.00	X-2
56	Interest derived in SB A/c No. 4110 of Indian Bank, Abhiramapuram in the name of Master Vivek;	10,213.00	P.1138
57	Rental income and Rental advance derived for the house at No. 1, Murphy Street, Akkarai of J.S. Housing for the period from 07/1995 to 04/1996;	91,000.00	
58	Rental income (including rental advance of Rs. 20,000/-) from Flat No. 7, Antu Street, Santhome, Mylapore (RR Flats) of Smt. N. Sasikala;	1,94,000.00	
59	Rental income & advance from Shop No. 20 of No. 14, Khadar	2,70,900.00	

	Navazkhan Rd. (Gem Court), Nungambakkam, Chennai for the period from 1/1992 to 4/1996 (Rs. 4000 x 4) + Rs. 4600 x 35) + Rs. 5300 x 13) + Rs. 25000);		
60	Rental income & advance from No. 1, Wallance Garden, 1st Street, 4th Floor from 12/1994 to 04/1996 (Rs. 25000 x 17) + (Rs. 75000);	4,50,000.00	
61	Rental income & advance from Shop No. 9, Khadar Navazkhan Rd. (Gem Court), Chennai for the period from 1/1992 to 4/1996 (Rs. 4000 x 49) + Rs. 4500 x 3) + (Rs. 45000 as advance)	2,01,000.00	
62	Rental income & advance from Shop No. 8, Khadar Navazkhan Rd. (Gem Court), Chennai for the period from July, 1993 to 30.4.1996 (Rs. 3600 x 34) + (Rs. 21600 as advance)	1,44,000.00	
63	Amounts received towards Family Benefit Fund & Gratuity by Smt. J. Elavarasi during August & October, 1993 & June, 1994 on the death of her husband V. Jayaraman;	1,01,231.00	P.991, P.994
64	Net income from Maha Subhalakshmi Kalyana Mandapam, Arumbakkam, Chennai for the period from 8/1993 to 4/1996	14,50,097.60	P.1966
	Grand Total	**9,34,26,053.56**	

44.1) In order to prove the above income, the prosecution has let in elaborate oral and documentary evidence which is summarized here below.

Item Nos.1 to 7:

PW.182 Arunachalam, the Chief Manager, Indian Bank, Abirampuram Branch, has spoken about the various loans borrowed by the accused from Indian Bank, Abirampuram branch (item Nos.1 to 7) and through this witness, the prosecution has got marked the relevant documents in proof of the sanction and availment of the loan by the respective accused.

Ex.P.1258 is the letter dt. 11.03.1994 signed by Sasikala, as Managing Partner, asking for a term loan of Rs.25 lakhs to construct a guest house at Neelangarai.

Ex.P.1259 is the copy of sanction ticket received from the Head Office.

Ex.P.1260 is the statement of account for OMTL A/c. No.52. These documents relate to Item No.1.

Item No.2:

Ex.P.1210 - Application submitted by V.N. Sudhakaran on behalf of J. Farm House on 22.12.1994 for a loan of Rs.50 lakhs to develop the properties at Enjambakkam and Sholinganallur.

Ex.P.1211 - Copy of telefax message received from the Head Office sanctioning the loan of Rs. 50 lakhs.

Ex.P.1212 - OMTL statement of account.

Item No.3:

Ex.P.1171 - Application dt. 22.12.1994 signed by V.N.Sudhakaran on behalf of J.S. Housing Development for a loan of Rs.12.46 lakhs to develop the property at Door No.40, 41, Murphy Street, Sholingalannur.

Ex.P.1172 - Sanction ticket dt. 17.10.1995.

Ex.P.1173 - Statement of OMTL A/c.

Item No.4:

Ex.P.1161 - Letter dt. 22.12.94 signed by V.N.Sudhakaran on behalf of J. Real Estate asking for a term loan of Rs.29 lakhs to develop the property at No.5, Murugesan Street.

Ex.P.1162 - Sanction ticket.

Ex.P.1163 - Statement of account of OMTL 27.

Item No.5:

Ex.P.1230 – Request letter dt. 31.08.1994 given by Sasikala, the Managing Director of Anjaneya Printers (P) Ltd., for a term loan of Rs.50 lakhs against machinery apart from the over draft facility of Rs.25 lakhs already asked for.

Ex.P.1231 – Request letter given by Sasikala, the Managing Director of Anjaneya Printers (P) Ltd., for grant of term loan of Rs.50 lakhs.

Ex.P.1232 - Statement of O.D. A/c. No.1 of M/s.Anjaneya Printers (P) Ltd.,

Ex.P.1233 - OMTL 1233 statement of account from 30.12.1994 to 30.09.1996.

Ex.P.1004 - Copy of the sanction ticket dt. 4.1.95 received from the Head Office sanctioning the over draft and Rs.50 lakhs term loan to Anjaneya Printers (P) Ltd.,

Item No.6:

Ex.P.1355 - Letter dt. 13.12.1994 signed by V.N.Sudhakaran as Partner of Maha Subbulakshmi Kalyana Mantapam seeking a term loan of Rs.49.21 lakhs.

Ex.P.1356 - Statement of Account.

Ex.P.1357 - Letter sent by the Head Office confirming the temporary O.D. facility.

Item No.7:

Ex.P.1328 - Letter dt. 31.8.94 signed by V.N.Sudhakaran on behalf of Lex Property Development (P) Ltd., for a loan of Rs.157 lakhs to construct marriage hall, at door No.149, 150, TTK Road, Chennai.

Ex.P.1008 - Letter sanctioning the loan of Rs.133 lakhs.

Ex.P.1330 - Statement of account of OMTL 65.

Ex.P.1329 - Letter sent by the Regional Office, asking the bank to release the first instalment of 45 lakhs.

Item No.8:

PW.177 Shanmuga Sundara, Dy. Gen. Manager, Indian Bank, zonal office, Chennai has deposed that an application submitted by Tmt. Gunabhushini for a loan of 3.75 crores from Indian Bank, Abirampuram branch was sent to Regional Office and later it was forwarded to Zonal Office. This application is Ex.P.997. The loan proposal is Ex.P.998. The recommendation letter is Ex.P.999. PW.177 stated that Tmt. Gunabhushini wanted to be the Shareholder of Kodanadu Estate, hence he handed over the documents to Agricultural Improvement Officer. At that time, Smt. Sucharita Sundarajan was the Manager of Abirampuram branch. As this account belonged to Tmt. Sasikala's group, Smt.Sucharita contacted the Regional office and she was asked to settle the loan matter immediately. Hence, PW.177 immediately wrote a letter to Tr. M. Gopalkrishnan, Managing Director for approval of loan, as per Ex.P.1000. Tr.M.Gopalkrishnan wrote in English "*yes please*". Accordingly, he informed the approval to the Regional office. Through this witness, the letter sent by Gunabhushini is marked as Ex.P.1001. It is extracted here below :

From:

Mrs. V. Gunabhushani,
W/o. V.Vaithialingam,
34 Dharmapuram IV Street,
T. Nagar, Madras-17.

To
The Manager
Indian Bank
Abirampuram
Madras-18.

Sub: Agri. term loan of Rs.375 lakhs.

I thank you very much for the MTL of Rs.375 lacs sanctioned to me on becoming the partner of Kodanad Tea Estates Company, Kotagiri, Nilgiris. The loan availed has already been given to the partners of M/s. Kodanaad Tea Estates Company towards the consideration for their requirement from the firm. However, I have not been keeping good health in the recent times and now I propose to keep away from the new business venture. As such, I am not entering into any partnership with Kodanaad Tea Estates Company. However, the new incoming partners viz., Mrs. N. Sasikala, Mrs. J. Elavarasi and Mr. Vn.Sudhagaran with whom new Reconstitued Deed is entered and they have agreed to take over the liability and their consent to this effect for taking over the liability is enclosed herewith.

I regret for the inconvenience caused.

Thanking you,

28.7.1995 *Yours faithfully,*

Madras. *(Gunabhushani)*

This letter in unmistakable terms indicate that the loan liability was agreed to be taken over by A-2 to A-4.

Ex.P.1002 - Letter addressed by the Manager to the Regional office.

Ex.P.1003 - Sanction of agricultural A.G.MTL to Kodanadu Tea Estates.

PW.177 further deposed that, pursuant to this letter, the loan liability was changed to Kodanadu Tea Estate.

Item No.9:

PW.91 Veerappan, Regional Manager, Canfin Homes has stated about the loan availed by A-1 from Canfin Homes, Chennai, stating that on 6.3.1992, A-1 deposited Rs.1 crore in fixed deposit for 36 months in their Company. Ex.P.548 is the true copy of the fixed deposit. The fixed deposit was renewed from 27.3.95 for further 3 years. Ex.P.550 is the copy of the renewed F.D. receipt. Ex.P.551 is the copy of the application submitted by A-1. This witness further stated that on 29.9.92, Rs. 75 lakhs was taken as loan on the deposit as per Ex.P.548. The original of Ex.P.548 is marked as P.2287. The loan A/c. No. is 15. Ex.P.552 is the copy of the application. Ex.P.553 is the copy of the ledger register.

This witness has further stated that the loan was remitted on 27.3.1995. On 25.8.95, again A-1 got a loan of Rs. 75 lakhs on this F.D. under loan A/c. No.71.

Ex.P.554 is the application and Ex.P.555 is the relevant extract of the ledger of loan A/c. No.71. In the cross-examination it is elicited that, the Banker's Book Evidence Act does not apply to Canfin Homes. PW.91 is cross-examined in respect of the about documents, but there is no denial of the fact that, A-1 had deposited Rs.1 crore with Canfin Homes Ltd., and had availed the loan thereon as stated by PW.91.

Item No.10 - 28:

PW.201 Sri.Vidyasagar, Officer of Canara Bank Mylapore branch has spoken about the credit of interest to S.B. A/c. No.23832 of A-1 as detailed in item Nos.10 to 28 and the certified copy of the statement of account is marked as Ex.P.1377. The certified copy of the statement of account relating to her C.A- No.2018 is marked as Ex.P.1382.

Item No.29:

PW.202-Banukrishna Murthy, Sr. Manager, Bank of Madura, has stated that on 28.02.1990, A-1 opened S.B. A/c. No.5158 in their branch and through this witness, the prosecution has got marked the copy of the statement of account as per Ex.P.1960. But on going through Ex.P.1960, it is noticed that the said extract relates to S.B.A/c. No.51586 standing in the name of A-1 at Bank of Madura Ltd., Anna Nagar. The total

interest credited to the said A/c. from 1.4.1995 to 29.2.1996 comes to Rs.51,693.00. However, in the Annexure-III at item No.29, the interest income of A-1 through S.B. A/c. 5158 is shown as Rs.47,265.81. Though in the cross-examination it is elicited that the interest credited to S.B. A/c. No.5158 from 1.4.95 to 29.2.96 amounts to Rs.2,05,252/-, the credit of interest relating to S.B. A/c. No.5158 is dealt in item No.36. Since Ex.P.1960 establishes the credit of interest to the S.B. A/c. No.51586 of A-1 during the check period as mentioned in item No.29, the difference of Rs.4,427.19 is required to be taken into account as the income of A-1.

Item No.30 to 32, 34:

PW.164 K. Prabhakar, Chief Manager, Central Bank of India has spoken about the credit of interest to the S.B. A/c. of A-1 and A-2 as per Ex.P.936 and P.937 respectively. In the cross-examination, it is elicited that, there is no certificate in Ex.P.936 and Ex.P.937 according to Bankers' Books Evidence Act, 1891. But in the re-examination it is elicited that the bank seal is affixed in every page of Ex.P.936 and Ex.P.937. Since PW.164, himself has stated before the Court that he furnished Ex.P.936 and Ex.P.937 to the police during the investigation and having spoken about the entries contained therein, merely for want of certificate under Banker's Books Evidence Act, his testimony cannot be

rejected especially when the said evidence is beneficial to the accused. There is no denial of the fact that the said accounts stand in the name of A-1 and A-2 as stated by PW.164. No contra material is produced to disbelieve the testimony of PW.164 regarding the genuineness of Ex.P.936 and P.937. Hence, overruling the objection, the interest credited to these accounts as stated in Annexure-III is accepted.

Item No.33:

Prosecution has relied on the oral testimony of PW.165, PW.166 and PW.256, in proof of the agricultural income from the grape garden situate at Hyderabad, belonging to A-1. A-1 has seriously disputed the valuation arrived at by PW.165 and PW.166. These objections are considered separately.

Item No.35:

PW.173 Gopal Rao, Sr. Manager, Canara Bank, Kellys Branch is examined to prove the interest credited to the S.B. A/c. No.38671 of A-1 as per Ex.P.975. Ex.P.975 is the certified copy of the ledger. In the cross-examination of this witness, except eliciting about the credit and debit entries made in this account, no other material is brought out disputing the interest credited therein as stated in Annexure-III.

Item No.36:

PW.202 Banukrishna Murthy, Sr. Manager, Bank of Madura has deposed that, on 28.2.1990 A-1 opened a S.B. A/c. No.5158 in their branch. From this account, Rs.10 lakhs was transferred to the Monthly Interest Income Account and kept in fixed deposit for 24 months. On maturity, the amount was deposited in Indian Bank Abirampuram Branch. Rs.8,260/- towards interest was credited to the S.B. A/c. of A.1 at Canara Bank, Kellys Branch. In item No.36 only Rs.82,600/- is shown, whereas, the interest for 24 months comes to Rs.1,98,240/-. Hence the difference of Rs.1,15,640/-is required to be added.

Item No.37:

In proof of the credit of the interest of Rs.1,89,761.00 to the S.B. A/c. No.23218 of A-2, the prosecution has marked Ex.P.1510 through PW.201. Ex.P.1510 is the certified copy of the statement of account. The entries contained in this document are not disputed or challenged in the cross-examination.

Item No.38:

The very same Ex.P.1510 is relied on the by the prosecution to prove the interest on the F.D.R No.718/92 to the account of A-2. which is also not in dispute.

Item No.39:

PW.91 Tr. Veerappan has deposed that, the quarterly interest on the fixed deposit amount of Rs.1 Crore was being credited to the Bank A/c. of A-2 at Canara Bank. The account extract of A/c. No.23218, Ex.P.1510 substantiates the credit of interest as mentioned in Annexure-III.

Item No.40 :

In proof of this item, PW.164 has been examined and Ex.P.937 is marked. The entries therein are not disputed in the cross-examination.

Item No.41 :

PW.173 has produced the copy of the extract of the S.B. A/c. No.38746 as per Ex.P.977 in proof of the interest credited to this account.

Item No.42 & 43:

Ex.P.1572, the certified copy of S.B. A/c. No.24621 standing in the name of V.N.Sudhakaran marked through PW.201 shows the credit of interest as stated against the above items which is not disputed in the cross-examination.

Item No.44 :

Ex.P.1576 is the certified copy of the statement of account relating to C.A. No. 2220 and PW.201 has

stated that the interest from FDR 238/1993 amounting to Rs.12,329/- is credited to this account, which has remained uncontroverted.

Item No.45 & 48:

Regarding the hire charges received by A-3 & A-4 in respect of Swaraj Mazda Van Registration No. TSR-333 and TN-01/H-9999, PW.104 Shanmugam, the General Manager of A-C.T. India Ltd., has stated that the Company entered into an agreement to hire the said vehicles as per Ex.P.659 and after deducting the Income Tax, they paid the hire charges of Rs.9,18,910/- to A-4 and Rs.12,86,474.00 to A-3. But in item No.48, the prosecution has shown only a sum of Rs.6,26,410/- being the hire charges received by A-4. Hence, the difference of Rs.6,60,064/- may have to be added to item No.48.

Item No.46:

PW.91 Tr. Veerappan, Regional Manager, Canfin Homes has stated in his evidence that, on 6.3.1992, A-1 deposited Rs.1 crore as per Ex.P.548 (FDR No.186). It was renewed as per Ex.P.550 (FDR 352). On 29.9.1992, Rs.75 lakhs was taken as loan on this deposit as per Ex.P.553. It was returned on 27.3.1995. On 25.8.1995, again A-1 obtained a loan of Rs.75 lakhs as per Ex.P.554 and P.555. Further, this witness stated that

the quarterly interest for the F.D. amount of Rs.1 crore was deposited in the name of the A-1 in her S.B. A/c. 23832 in Canara Bank, Mylapore till the date of loan. Rs.1 crore was deposited for the second time vide FDR No.352. This witness further deposed that on 7.3.92, Rs.25 lakhs was deposited in the name of A-2 as per Ex.P.556 and P.557 and it was renewed as per Ex.P.558. According to PW.91, for procuring deposits, Canfin Homes used to give broker commission. In respect of Deposit No.126, broker commission of Rs.1.5 lakhs was given to V.N. Bhaskaran through cheque and in respect of F.D. No.352, broker commission amount of Rs.1.5 lakhs was given to V.N.Sudhakaran through cheque dt. 29.3.95 and in respect of F.D. No.186, the broker commission of Rs.37,500/- was given to V.N.Sudhakaran through cheque, but since it was a premature withdrawal within a week, the broker commission was not given. Though this witness is cross-examined regarding the availability of the originals of the FDRs, the payment of brokerage of Rs.3 lakhs to A-3 is not disputed. Hence, the amount of Rs.3 lakhs shown in item No.46 is accepted.

Item No.47:

PW.211 P.N.Venkatesan, Director of Rayapettah Benefit Fund Company has deposed that, on 18.10.1995 their Company gave a housing loan of Rs.35 lakhs to A-4 on the mortgage of her house situate at

No.7, East-Coast Road, Chennai on interest at 24% p.a. Rs.4,41,569/- was paid towards the interest. The availment of loan is not disputed in the cross-examination. There is no evidence to show that any part of the principal amount has been repaid to Rayapettah Benefit Fund Company.

Item No.49:

Ex.P.1613, certified copy of the statement of account No.25389 standing in the name of A-4 is produced through PW.201 in proof of the credit of interest as stated in item No.49.

Item No.50 :

PW.49 Lakshmi Narasimhan, Manager, Sriram Investments Ltd., has stated that, A-1 had deposited Rs.30 lakhs in their concern on 9.8.94 for a period of three years as fixed deposit. On the same day, she deposited Rs.10 lakhs and another Rs.5 lakhs for 3 years as per Ex.P.126 to P.130. The F.Ds were renewed as per Ex.P.131 and P.132. This witness has further deposed that the interest amount on these deposits amounting to Rs.29,32,583/- and Rs.90,807.59 were paid to A-1. Item No.50 pertains to the interest in respect of F.D. of Rs. 7 lakhs dt. 4.5.1990.

Item No.51 :

Regarding the salary received by A-1, PW.124 Hitendra Babu, Jt. Secretary Spl. Officer (Finance) Tamil Nadu Sector has been examined and the copy of the salary bills Ex.P.694 to Ex.P.697 are marked in proof thereof.

Item No.52:

PW.204 N. Ramnath, Asst. Manager, SPIC Pharma has deposed that in December 1994, the Company took a premises on lease from Indo Doha Chemicals and Pharmaceuticals Company. Initially, the lease was for 3 years. The Company paid Rs.45 lakhs as advance. Rs.7.50 lakhs was the monthly rent. Lease agreement was entered into as per Ex.P.512. Till March 1996, the Company paid rents every month. A total of Rs.1,22,40,000/- was paid inclusive of the advance and monthly rent upto March, 1996. After three years, lease agreement was renewed, but not signed. In the cross-examination, it is brought out that, Ex.P.512 does not bear the signature of PW.204 and that he does not know who is Iyyadamani, who has signed Ex.P.512. It is further elicited that, PW.204 does not have any direct connection with the rent given for the leased premises. He further answered that the complete details regarding the agreement were known only to K.K.Mani.

The prosecution has added only Rs.30,40,000/- as the rents collected by Indo Doha Chemicals under this

head. But the evidence of PW.204 coupled with the recitals of the lease deed Ex.P.512 go to show that the rentals from December 1994 till March 1996 at the rate of Rs.7.05 lakhs comes to Rs.1,12,50,000/-. If 30% tax thereof is deducted, the actual rental income would be Rs.78,75,000/-. Since the prosecution has added only Rs.30,40,000/- the difference of Rs.48,35,000/- should be added to this item.

Item No.53 & 54:

Regarding the rental income derived by A-1, the prosecution has examined PW.102 Raghavan, who has stated that, he was the Manager (Admn) in South India Corporation Agencies. Earlier, the name of the firm was Plant Construction (P) Ltd., The Company entered into an agreement with Jaya Publications as per Ex.P.651 and took the building at No.57 in Tr.Vi-ka Indl. Estate on rent. A-2 has signed the said agreement. The monthly rent was Rs.1,05,000/-. Rs.3,15,000/- was paid as advance. On 22.12.93, agreement was extended as per Ex.P.652 for 11 months on a monthly rent of Rs.1,10,250/-. Rs.5,51,250/- was paid as advance. Further on 14.11.1994, the term was extended as per Ex.P.653 on a rent of Rs.1,15,765/-. Rs.5,78,825/- was paid as advance. Again, on 7.11.1995, another agreement was entered into for 11 months as per Ex.P.654 on a monthly rental of Rs.1,21,555/-. Rs.

6,07,775/- was paid as advance. Whenever the rental agreement was renewed, they paid only the difference amount. The rent was deducted from the advance amount and the rental agreement came to an end in February 1996.

Regarding the rental income of House No.19, Pattammal Street, the same witness has stated that the said house was taken on rent by Plant Constructions Pvt. Ltd., from Jaya Publications as per Ex.P.655 for 11 months on a rent of Rs.10,000/- and Rs.50,000/- was paid as advance. The lease was renewed as per Ex.P.656 for 11 months on a rent of Rs.10,500/- and advance amount of Rs.52,500/- was paid. Again this agreement was renewed as per Ex.P.657 on 7.11.95 on a rental of Rs.11025/- and advance of Rs.55,125/- was paid to the lessor and after the expiry of the term, possession was handed over. He is specific in his evidence that the advance amount was adjusted towards the rental and the rents and the advance amounts were paid through cheques. This witness further deposed that from January, 93 to April 96, in all Rs.43,75,132/- inclusive of advance amount was paid to the Jaya Publications.

As rightly submitted by the Learned Counsel for A-2, the total rent received in respect of the above premises comes to Rs.43,75,132/- whereas, the

prosecution has included only Rs.40,01,127/- under item No.53 and 54. But since income tax has to be paid on the rental income, this item does not call for any interference.

Item No.55:

PW.103 Srinivasan, Sr. Manager BBN Power Generating Company has stated that, earlier the Firm's name was Dyna Meckowsky Power Company. From 1.7.95, their Company took a house situate at No.21, Padmanabhan Street, T. Nagar on monthly rent of Rs.45,000/- as per Ex.X-2 - original rent agreement Rs.5,40,000/- was paid as advance. The rent and the advance amount were given to Anjaneya Printers (P) Ltd., through cheques. Along with the advance amount, the total rent from 1.7.95 to April 1996 amounting to Rs.8,87,850/- was paid. According to this witness, the Income Tax was being deducted while paying the rent.

A reading of Ex.X-2 reveals that the lease is executed between M/s. Anjaneya Printers (P) Ltd., and Dyna Makoswki Power Company for 11 months commencing from 1.7.95 on a rent of Rs.45,000/-. Clause No.6 recites that the lessee had paid a sum of Rs.5,40,000/- towards lease deposits being equivalent to 12 months rent.

In the cross-examination it is elicited that, from 01.07.95 to 30.04.1996, the Company paid a rent of Rs.3,47,850/- after deducting the Income Tax, but in item No.55, the rental income is shown as Rs.3,82,500/-. Hence, a sum of Rs.35,000/- is liable to be deducted.

Item No.56:

Ex.P.1138 certified copy of the A/c. extract relating to S.B. A/C.No. 4110 standing in the name of J. Vivek marked through PW.182 is produced in proof of the credit of interest amounting to Rs. 10,213/-.

Item No.57:

No witness is examined by the prosecution in proof of this item.

Item No.58:

PW.101 Sheela Tony has deposed, that she was residing as tenant in Flat No.7, R.R. Flats, Santhom, Chennai, from 15.7.92. She gave Rs.30,000/- as advance. In the beginning the rent was Rs.3,550/- and she used to give the rent by cheque in the name of Sasi Enterprises. From October 1995, the rent was increased to Rs.4,000/-. From July 1992 to April 1996, she paid a rent of Rs.1,92,450/-. There is no cross-examination

of this witness. Prosecution has included Rs.1,94,000/- under this head.

Item No.59:

PW.206 S. Abdul Jabbar, Manager, Ruby Builders Pvt. Ltd., has stated that he is a tenant of Shop No.20, Kadhar Nawaz Khan Road. At first, the place was owned by Holiday Spot Pvt. Ltd., In February 1992, that place was sold to Sasi Enterprises. From then onwards, he gave the monthly rent to Sasi Enterprises. From February 1992 to March 1996, they paid a total rent of Rs.2,62,200/- to Sasi Enterprises inclusive of the advance. Rs.4,600/- was the monthly rent from April 1992 to March 1995. From April 1995 to March 1996, the rent was Rs.5,300/- per month. There is no dispute regarding this item.

Item No.60:

PW.95 Balu, is examined to speak about the rental income received by the accused. According to this witness, he has been working as part-time manager in Mookambikai Video Centre. From November 1994, he took a building belonging to Lex Property Development (P) Ltd., situate at 2/28, 4th Floor, Wallace Garden, Chennai on a rent of Rs.25,000/- per month. The agreement was signed by V.N.Sudhakaran. Advance

amount of Rs.1,50,000/- was paid by means of 2 cheques for Rs.90,000/- and Rs.60,000/- in the name of Lex Property Development (P) Ltd., According to this witness, upto March, 1996 he paid Rs.3,27,250/- towards the rent. Rs.97,750/- was deducted at source towards the Income Tax. This statement is not controverted in the cross-examination, instead, it is elicited that the rent was paid through cheques in the name of the Company. Though the witness has stated that he has paid only Rs.3,27,250/- prosecution has shown Rs.4,50,000/- as rental income collected by A-3. Hence, the excess amount of Rs.1,22,750/- is liable to be deducted.

Item No.61:

PW.219 R. Usman Khan, has stated that, he took shop No.9, Kadhar Nawaz Khan Road, on rent since 1.2.1996 on a monthly rental of Rs.4,500/- and advance of Rs.45,000/- paid through cheques to Sasi Enterprises. The prosecution has not produced any document of lease. In the cross-examination it is elicited that PW.219 did not hand over any document to the police in connection with the said shop. Lease being oral, his evidence requires to be accepted in proof of the rental income earned by Sasi Enterprises.

Item No.62:

PW.113 Mosin Bijapuri, Managing Director of HBM Foundation Ltd., has deposed before the Court

that he took Shop No.8, from Sasi Enterprises. On 2.8.1983 he entered into an agreement and paid an advance of Rs.21,600/-. Earlier to that, he was a tenant under Holiday Spots Pvt. Ltd., The monthly rent and the advance were paid through cheques amounting in all Rs.1,44,000/-. Through this witness, the prosecution has marked the original agreement as Ex.X.19. In the cross-examination, it is elicited that, regarding the rent, he did not negotiate with Sasi Enterprises directly and he did not submit any documents to show the payment of rent to Sasi Enterprises. From the tenor of cross-examination it is not clear whether the accused are disputing the tenancy or the payment of the rent. There is no suggestion to the witness that he was not a tenant under Sasi Enterprises in respect of the above premises and that, he did not pay any rents to Sasi Enterprises. Therefore, there is no reason to disbelieve the testimony of this witness.

Item No.63:

Regarding the amount received by A-4 from the Government towards the Family Benefit Fund and Gratuity on the demise of her husband Tr.V.Jayaraman Ex.P.991 and 994 are marked which are not in dispute. Ex.P.991 is the Service Register of the deceased husband of A.4, wherein, it is mentioned that,

Rs.40,000/- is sanctioned to the legal heirs of the deceased.

Item No.64:

PW.207, the Sr. Manager, Canara Bank Annanagar Branch has stated that, A/c. No.1689 was opened in their Bank in the name of Maha Subbulakshmi Kalyana Mantapam and through this witness. Ex.P.1966, the certified copy of the ledger is marked in proof of the amounts credited to that account. In the cross-examination it is elicited that the person working in Kalyana Mantapa would come and remit the amount to the Bank. PW.231 Kumar, working as Manager in Kalyana Mantapam has stated about the amount deposited by him in the Bank. In the cross-examination it is brought out that, apart from the marriage functions, the Kalyana Mantapam was rented out for conference and textile business. The accused have not disputed the quantum of the income shown by the prosecution under this item.

45. ***OBJECTIONS OF ACCUSED***:

A-1 has taken up a plea during her examination u/Sec. 313 Cr.P.C. and in the written statement filed u/Sec. 243(1) Cr.P.C. that the following income has not been taken into account by the prosecution, viz:

(a) Cash on hand - Rs.8,56,365/-

(b) Advance for purchase of Maruti Gypsy	-	Rs. 2,00,000/-
(c) Advance for 31-A Poes Garden	-	Rs. 1,00,000/-

Further, she has contended that, while computing the income by way of interest during the check period, D.V. & A.C. has not taken into account the large amounts received by her by way of interest amounting to Rs.78,20,657/- as per her Income Tax returns filed and accepted by the Department.

45.1) A-1 has further contended that she owned for a long time a grape garden at Hyderabad purchased by her in 1968. It had large number of grape vines fully grown and yielding, besides a large number of fruit bearing trees. She had been receiving and declaring the income from the same in her Income Tax returns even before the check period which was duly accepted by the Department.

45.2) Nextly, it is contended that, during her birthdays, AIADMK Party cadres, out of respect and admiration, used to give presents by way of cash and drafts. On her 44th birthday in February 1992, she received a total amount of Rs.2,15,00,012/- (Rupees Two Crores Fifteen Lakhs and Twelve) by way of gifts. Besides the above, a foreign remittance of Rs.77,52,591/- was also received by her.

45.3) A-2 Sasikala has taken up specific plea regarding the income received by her during the check period as under:

1. Loans availed from Indian bank:-

Item No.	Particulars	Amount of loan availed	Availed by
1	Loan from Indian Bank, Abirampuram	25,00,000	Sasi Enterprises
2	Loan from Indian Bank, Abirampuram	28,00,000	J. Farm House
3	Loan from Indian Bank, Abirampuram	7,00,000	J S Housing Development
4	Loan from Indian Bank, Abirampuram	5,00,000	Jay Real Estate
5	Loan from Indian Bank, Abirampuram	75,00,000	M/s. Anjaneya Printers (P) Ltd.,
8	Loan from Indian Bank, Abirampuram	3,75,00,000	Kodanadu Tea Estate
9	Loan fron Indian Bank, Abirampuram	1,00,00,000	M/s. J. Jay T.V. Pvt. Ltd.

2. Interest income from Bank/ Financial Institutions:

S.No.	Particulars	Amount	Income of
30	Interest income from Central Bank of India, Secunderabad	27,304.00	V.K.Sasikala
37	Interest income from Canara Bank Mylapore vide S.B.-23218	1,89,761.00	V.K.Sasikala
38	Interest income from Canara Bank Mylapore vide FDR No.718/92, 954/92, 1397/92, 236/93, 633/93, 868/93	2,57,118.00	V.K.Sasikala
39	Interest income from Canfin for FDR No.189/91-92	10,03,191.00	V.K.Sasikala
40	Rental income for the house at No.16, Radhika Colony, Secunderabad	2,23,000.00	V.K.Sasikala

41	Interest income from Canara Bank, Kellys Vide SB A/c. No.38746	3,901.00	V.K.Sasikala

3. Rental income from properties let out:-

S.No.	Particulars	Amount	Income of
53	Rental income from 57, Ganapathy Colony, TVK Indl. Estate, Guindy.	37,67,358.00	Jaya Publications
54	Rental income from House at No.19, Pattammal Street, Mandaiveli	2,33,769.00	Jaya Publications
55	Rental income from House at No.21, Padmanabha Street, T. Nagar	3,82,500.00	M/s. Anjaneya Printers (P) Ltd.,
57	Rental income from House at No.1, Murphy Street, Akkarai	91,000.00	J.S. Housing Development
58	Rental income from Flat No.7, Anthu Street, Santhome	1,94,000.00	v.K.Sasikala
59	Rental income from shop at No.14, Khadar Nawaz Khan Road, Nungambakkam	2,70,900.00	Sasi Enterprises
61	Rental income from Shop No.9, Khadar Nawaz Khan Road, Numbambakkam	2,01,000.00	Sasi Enterprises
62	Rental income from shop at No.8, Khadar Nawaz Khan Road, Numbambakkam.	2,01,000.00	Sasi Enterprises

4. <u>Income from business operations of the firms/ companies</u> :-

It is further contended by A-2 that, the D.V. & A.C. has intentionally taken all efforts to include assets not related to her in order to boost the total value of assets as that belonging to her and other associates who have been made co-accused in the case, but has not included income that accrued to her. According to her,

she has been doing business and earning income from several businesses which include M/s. Jaya Publications, M/s. Sasi Enterprises, M/s. Fresh Mushrooms, Dr. Namadhu MGR, M/s. Fax Universal, M/s. Metal King, M/s. Anjaneya Printers (P) Ltd., The D.V. & A-C. has included the value of the assets standing in the name of firms / Companies like Jaya Publications (including Dr. Namadhu MGR), Kodanadu Tea Estate, Anjaneya Printers (P) Ltd., Sasi Enterprises (C.A-No.1044) J. Jay T.V. Pvt. Ltd., Super Duper T.V. Pvt. Ltd., Metal King (C.A-No. 1245) Vinod Video Vision etc., but has intentionally not included the income from these entities.

i) In her written statement she had detailed the income received by her from the above firms as under;

Loans

Sl. No.	Particulars	Amount	Income of
1	Loan from Housing and Real Estate Development Pvt. Ltd.,	25,00,000.00	Green Farm House Partner: V.K.Sasikala-
2	Loan from Housing and Real Estate Development Pvt. Ltd.,	25,00,000.00	J. Farm House Partner: V.K.Sasikala-
3	Source from Mr. Krishnan, Chennai	17,62,738.00	J. Farm House Partner: V.K.Sasikala

ii) Advance received from
M/s. Bharani Beach Resorts
Pvt. Ltd., on 17.02.1995 - Rs.22 lakhs.

iii) Income from M/s. Anjaneya Printers (P) Ltd., - Rs.53,49,634/-

iv) Namadhu MGR :

It is contended that, Jaya Publications was publishing a daily newspaper called Namadhu MGR. It is an official mouth piece of AIADMK Party, of which, A-1 is the General Secretary. For greater dissemination of policies of the party, it introduced a scheme deposit which was in vogue from 1990 onwards. The firm had been collecting deposits. The total collection during check period in cash was Rs.14.01 crore. The cash so received was not only deposited in two C.A. Nos. 1952 and 2047 of Canara Bank, a portion of the cash so collected was put into her account and also in the accounts of the firm, of which, she is the partner for better utilization of the amount so collected under refundable scheme deposit. The scheme deposits and the monies collected was disclosed to the Income Tax Department. It was accepted after deep scrutiny. The appeal of the Department against the acceptance of the scheme deposit has been rejected by the Tribunal. Under this head, A-2 has sought to include Rs.14.01,000.00 (Rupees Fourteen Crores One Lakh only) as the income of A-1 and A-2.

- Rs.14.01,000.00

vi) Income earned by Jaya Publications from the Job works of printing & publication – Rs. 1,15,94,849.00

vii) Foreign Inward Remittance received by A-2 in 1992 - Rs.51,47,955.00

viii) Business income from Metal King – Rs.38,76,287.00

ix) Business income from Vinod Video Vision - Rs.94,36,682.00

x) Advance from Meadow Agro Farms (Pvt) Ltd., - Rs.32.09,000.00

xi) Advance from Riverway Agro Products (Pvt) Ltd., - Rs.52,00,000.00

A-3 V.N.Sudhakaran has contended that, during the investigation, the investigating officer had seized hundred receipt books (Ex.P.2341 series) maintained by Super Duper T.V. Pvt Ltd., containing hundred receipts each acknowledging the receipt of Rs.5,000/- per person. During investigation, he brought to the notice of the I.O. about the income of the Super Duper Pvt. Ltd., In spite of such sufficient proof, the I.O. has deliberately failed to take into consideration the income of Super Duper T.V. Pvt. Ltd., totaling to more than Rs. 1 crore.

The objections raised by the accused call for a thorough and detailed analysis of the oral and

documentary evidence, and therefore, I have considered these objections under the following heads:

46. ***INCOME FROM GRAPE GARDEN*:**

The prosecution has computed the total agricultural income of A-1 from the grape garden at Hyderabad at Rs.5,78,340/- during the check period (vide item No.33 of Annexure-II).

46.1) A-1 has claimed that the total agricultural income received by her from the grape garden situate in Hyderabad is Rs.52,50,000/-. Hence, it is necessary to resolve the controversy by examining the material produced before the Court by both the parties.

46.2) In support of its case, the prosecution has examined PW.165, 166 and 256 and has relied on Ex.X-23 and Ex.P.938. PW.165 Smt. K.R. Latha, is the Horticultural Officer in the office of the Asst. Director of Horticulture, Rangareddy District in Andhra Pradesh. According to this witness, as per the directions of the Asst. Director of Horticulture, on 10.12.1996 she proceeded to a garden at J.D.Metla in Rangareddy District belonging to A-1 along with the Horticulture Officer Sri. Sanjay Kumar. The Dy.S.P. Vigilance and Anti Corruption, Chennai, by name Kadireshan (PW.256) was also present and in his presence she

inspected the Horticultural crops raised in the said garden. There were two varieties of grapes raised in the said garden viz., Anab-E-Shahi and seedless variety. The first type of grapes were found cultivated in 3.02 acres. She could find 580 plants. The space occupied for raising the said variety of grape for each crop was 15 x 15 feet. She saw 1266 plants of seedless grapes in 1.84 acres. The space occupied for raising the said variety was 7.5 x 8 feet. Apart from the grape vine, she saw crops such as guava in 96 numbers in 0.89 acres and vegetable crops such as bitter-gourd, coccinea, brinjal and other cucurbits. Along the path ways and boundaries coconut trees and pomegranate, banana, sitaphal, papaya trees and some roses were seen. She furnished the above details to the Asst. Director as well as to PW.256. She further deposed that she was in the garden for two days for the purpose of inspection. Apart from the plants, two buildings, one old and a new building were also found in the property.

46.3) In the cross-examination it is elicited that PW.165 was directed to inspect the garden by Mr. P. Kondareddi, the Asst. Director. In the cross-examination she identified the requisition given to the Asst. Director as per Ex.X-23. It is further elicited that neither PW.165 nor Sanjay Kumar gave any notice to the occupants. However, it is elicited that there were 2 or 3 workers in the garden during her visit. It is also

elicited that the garden is surrounded by a compound wall and one could gain entry only through a gate. When it was specifically suggested to PW.165 that agricultural crops are different from horticultural crops, the witness answered that raising coconut crops and vegetable crops are horticultural crops. It is further elicited that the entire extent of the garden was 16 acres and during their visit, they did not seek the help of the Sarpanch. The garden was identified by PW.256. During their inspection, they did not refer any revenue records. She reiterated in the cross-examination that in her report she has given the particulars of the vegetables and the plants observed by her.

46.4) PW.166 P. Kondareddy, the Asst. Director of Horticulture has corroborated the testimony of PW.165 stating that on 9.12.1996, PW.256 visited his office with the requisition to inspect the garden belonging to A-1 situated at J.D.Metla village. After getting oral permission from his superior officers, he deputed two Horticultural Officers to make the inspection and after receiving the report from them, he also visited the said garden. He worked out the details regarding the cost of raising the crops, gross and net income for raising the grapes and submitted the report to the Director of Horticulture as per Ex.P.938. In his chief-examination, this witness specifically deposed that he is competent to assess the fixing of unit cost for raising various crops

including grapes. He further stated that, as an Asst. Director of Horticulture, his duty was to superwise the work done by horticulture officers, preparation of project reports and also to prepare the assessment report for compensation to be paid to the farmers. He used to follow NABARD's norm fixed for commercial fruit crops. From his experience, he can also assess the cost of cultivation, gross, net income of seedless variety and anab-e-shahi variety of grapes. According to this witness, the age of the seeded crop variety found in the garden was 15 years and the age of the seedless variety was four years. By adopting NABARD norms the cost of the cultivation and yield was assessed by him. The total income of seeded variety for the above period 1991-96 was Rs.3,82,420/- and for the seedless variety from 1993 to 96, the net income was Rs.2,18,960/-. He further deposed that he assessed liberally for arriving at the above calculation.

46.5) In the cross-examination it is brought out that he did not enclose the inspection report of Tr. Sanjay Kumar and Latha with the copy of Ex.P.938 given to the police and that he produced Ex.P.938 before the Court during his examination-in-chief. It is further elicited that he furnished Ex.P.938 evaluation on the basis of the inspection report filed by PW.165 and Sanjay Kumar, but he has not mentioned about his personal inspection in Ex.P.938. It is also elicited that

his evaluations are only approximate and probable one, subject to higher or lower variations. It is also elicited that he did not record any statement of the local people and his evaluation is confined to grape vines only. He denied the suggestion that, he prepared the report only to suit the police, but reiterated that he prepared his report on the basis of the report prepared by Latha and Sanjay Kumar.

46.6) PW.256 R. Kadireshan has deposed that on 10.12.1996 as per his request, PW.165 and Sanjay Kumar estimated the value of the produce of the vine yard. In the cross-examination, it is elicited that during the course of investigation he had gathered information as to how much income is generated through grape cultivation. It is also elicited that vineyard is surrounded by profusely yielding coconut trees and vegetables were also cultivated there. He made enquiries with ten people who worked and lived there. Further, to manage the grape cultivation, Manager and his assistants were residing in the vine yard and he inspected the accounts of the income and expenditure, but did not seize those records. The photographs of the vineyard and the buildings at Hyderabad were taken by the officials belonging to the Police Department.

46.7) The learned Counsel for the A-1 has strongly assailed the testimony of the above witnesses

contending that the report Ex.P.938 is not worthy of acceptance. It was not enclosed with the final report. PW.166 has admitted that he produced the said report on the date of his examination before the Court on 25.05.2000 and there is no explanation by the prosecution as to why the said report was not produced along with the Charge Sheet. That apart, PW.166 has admitted in the cross-examination that the evaluation made by him are only approximate and probable and therefore, the report submitted by this witness even if accepted cannot be treated as the report of an expert to determine either the cost of the grape produce or the age of the plants. Likewise, the testimony of PW.165 also cannot be given any credence as the prosecution has not produced the report purported to have been submitted by her to PW.166.

46.8) In support of the contention urged by A-1 that the agricultural income derived by her from the grape garden is more than the amount computed by the investigating agency, the learned Counsel has placed reliance on the income tax returns submitted by A-1 for the year 1987-88 to 1992-93, and has emphatically submitted that the assessing officer had accepted the return of agricultural income submitted by A-1 and had finalized the assessment u/Sec. 143(3) of the Income Tax Act by accepting the agricultural income for the year 1992-93 at Rs. 9,50,000/-. It is the submission of

the learned Counsel that, though at the instance of D.V. & A-C., the said assessment was reopened in the year 1998 and the assessing officer by his order dt. 28.03.2000 determined the agricultural income for the year 1992-93 at Rs.5,63,440/-, the appeals preferred by A-1 ultimately came to be allowed by the Income Tax Appellate Tribunal holding that the reopening of the assessment was unjustified, as a result, the income returned by the A-1 for the assessment year 1992-93 at Rs.9,50,000/- stood accepted by the Income Tax Authorities. The learned Counsel further submitted that in respect of the assessment year 1993-94, for some fault of the auditor, the return was not filed, but in respect of the assessment year 1994-95, 1995-96, 1996-97 returns were filed by A-1 as per Ex.P.2173, 2175, 2176 and the agricultural income declared therein has been accepted by the Income Tax Authorities by force of the order of the Appellate Tribunal in Ex.D.64 and hence this Court is required to accept the findings of the Tribunal holding that the total agricultural income derived by A-1 from the grape garden at Jeedi Metla, Hyderabad during the check period is Rs.52,50,000/-.

47. I have carefully considered the submissions made at the Bar and have thoroughly scrutinized the oral and documentary evidence produced by the parties and have also gone through the orders passed by the

Income Tax Authorities on the question of the agricultural income of A-1. In so far as the extent of the agricultural land owned by A-1, there is no controversy. It is borne on record that, A-1 had inherited 14.50 acres of land at Jeedi Metla, Hyderabad as described in item Nos.3 and 4 of Annexure-I. It is also not in dispute that A-1 had raised a grape garden in the said property. It is borne on record that, in the month of November, 1992 A-1 filed returns for the assessment year 1987-88 to 1992-93 wherein, A-1 declared the estimated agricultural income as under :

Assessment Year	Estimated Agricultural income
1987-88	Rs.4,80,000
1988-89	Rs.5,50,000
1989-90	Rs.7,00,000
1990-91	Rs.8,00,000
1991-92	Rs.9,00,000
1992-93	Rs.9,50,000

47.1) The assessing officer finalized the assessment and accepted the returned agricultural income declared by A-1 and the assessment orders came to be passed as per Ex.P.2123 (A/y.1987-88), Ex.P.2127 (A/Y. 1988-89) Ex.P.2131 (Assessment year 1989-90), Ex.P.2135 (A/y. 1990-91) Ex.P.2139 (A/y. 1992-93). The assessment details are as under:

Assessment year	Dt of filing the returns/ Total income returned	Dt of assessment Order/Assessed Total Income	Returned agri. Income/Assessed agri. Income.
1987-88	13.11.1992 Rs.26,850	23.12.1994 Rs.9,29,080	Rs.4,80,000 Rs.4,80,000
1988-89	13.11.1992 Rs.38,910	23.11.1994 Rs.21,29,243	Rs.5,50,000 Rs.5,50,000
1989-90	16.11.1992 Rs.25,200	13.12.1995 Rs.30,97,075	Rs.7,00,000 Rs.7,00,000
1990-91	20.11.1992 Rs.86,860	2.3.1995 Rs.1,27,59,040	Rs.8,00,000 Rs.8,00,000
1991-92	20.11.1992 Rs.4,48,660	30.3.1994 Rs.80,65,250	Rs.9,00,000 Rs.9,00,000
1992-93	23.11.1992 Rs.6,64,528	21.3.1995 Rs.2,18,37,350	Rs.9,50,000 Rs.9,50,000

47.2) It is stated in the above order that the original assessments completed as above, were reopened u/Sec. 147 of the Income Tax Act, 1961 after obtaining approval from the Commissioner of Income Tax on 11.3.1998 for the reason, agricultural income estimated by the assessee was accepted without any verification. But, subsequent to the finalization of the assessment, the then DCIT, Range-IV, in whose Range the assessee was assessed to the tax earlier, had occasion to visit the assessee's farm at Hyderabad during March, 1993 and as per the report submitted by him, the net income from cultivation of grapes during that period would be Rs.12,000/- per annum and that the assessee was cultivating grapes in an extent of 4 acres at that time. In respect of cultivation of vegetables in the remaining area, the DC, Range-IV had estimated the income at about Rs.5,000/- to 6,000/- and he also

obtained particulars from the Research Wing of the Agricultural University at Hyderabad regarding the economics of grape cultivation and according to which, the probable income from grape growing would not exceed Rs.10,000/- per acre per annum. All this data suggest that the agricultural income suggested arising to the assessee through cultivating of grape vines and other seasonal vegetables could not exceed Rs.60,000/- for the financial year 1986, whereas, the assessee had brought into her accounts a sum of Rs.4,80,000/- as cash receipts by way of agricultural income. The assessing officer had reason to believe that the income otherwise chargeable to tax has escaped the assessment by reason of failure on the part of the assessee to disclose fully and truly all material facts necessary for the assessment.

47.3) Though A-1 questioned the jurisdiction of the Assessing Officer to reopen the assessment, the Assessing Officer finalized the reassessment proceedings on 28.03.2000 by determining the total income as under:

Assessment year	Returned income Assessed income	Returned agrl.income Agrl. Income disallowed
1987-88	Rs.26,850 Rs.11,81,320	Rs.4,80,000 Rs.2,52,240
1988-89	Rs..38,910 Rs.24,51,483	Rs.5,50,000 Rs.3,22,240

1989-90	Rs.25,200 Rs.35,69,315	Rs.7,00,000 Rs.4,72,240
1990-91	Rs.86,860 Rs.1,32,34,080	Rs.8,00,000 Rs.4,75,040
1991-92	Rs.4,48,660 Rs.87,59,290	Rs.9,00,000 Rs.6,94,040
1992-93	Rs.6,64,528 Rs.2,24,00,790	Rs.9,50,000 Rs.5,63,440

47.4) According to A-1, she challenged the reopening of the original assessments by preferring I.T.A Nos.62 to 67/2001-02 before the Commissioner of Income Tax (Appeals), Central-II, Chennai and by order dt. 31.01.2002, the Appellate Authority rejected all the appeals as per the Order at Ex.D.61.

47.5) The learned Counsel for the accused has strongly relied on Ex.D.61 to D.64. On perusal of Ex.D.61, it is noticed that the Commissioner of Income Tax has narrated in the above order the factual position relating to the assessment year 1994-95 as under;

> "*The appellant in the return estimated her agricultural income at Rs.10,50,000/-. It appears the assessing officer made a personal inspection at the agricultural land in Hyderabad in January 1994 and was informed that the appellant possesses 15 acres of land out of which 50 to 60% of the total area was used for*

agricultural operation and the rest, the assessing officer mentioned was used for farm house, servant quarters, roads and pathways etc., According to the report, the grape garden was in a very small area. The other cultivated land being used for growing watermelon, brinjal, coconut etc., The coconut trees around the area were yet to bear fruits. With this information in background, the assessing officer wanted the appellant to come forward with her estimate of receipt of agricultural income supported by necessary evidence. The representative replied that, no accounts were maintained and contradicted the observation of the assessing officer that 40% of the area was used for non-agricultural purpose and that trees did not bear any fruit. He stated that 75% to 80% of the total area was under cultivation. In the meantime, officers from the Department of Horticulture of Government of Andhra Pradesh had visited the area and gave a report that the total land was 12.5 acres and the area under cultivation was 8.72 acres and the rest was covered by farm house, servant quarters etc., … On the basis of the report of the Department of Horticulture, Andhra Pradesh, the assessing officer estimated the income from grape cultivation at best to be Rs.1,06,260/-."

47.6) In the same order Ex.D.61, the commissioner of Income Tax has observed that by letter dt. 16.2.1999, he directed the present assessing officer to have a personal inspection and submit his report with all details which will enable him to arrive at a proper estimate of agricultural income of the assessment. Page 18 of the order, the relevant portion of which is extracted herebelow reads as under :

> "*Agricultural Land :*
>
> *The total area under cultivation may be around 9 to 10 acres of the total extent of 15 acres of land. The balance area was occupied by two farm houses (one new and one old), servant quarters, garages and pathways between each plot of agricultural land. The total land under cultivation was divided into 10 plots of various sizes and it was also found out that two varieties of grapes viz., Thomson seedless and Black beauty were raised in these plots. I have made a rough sketch of the same, which is enclosed for the CIT's perusal. The age of the grape vines as enquired from the Supervisor was about 2 to 2.5 years old. During the inspection, I found that the entire grape vines are in full bloom and I have taken photograph which is also enclosed herewith. The number of grape*

vines in each plot of land was physically counted by me which is as follows :

Plot No.1 – 567
Plot No.2 – 754
Plot No.3 – 1831
Plot No.4 & 5 – 1626
Plot No.6 & 7 – 2380
Plot No.8 – 1653
Plot No.9 – 1975
Plot No.10- 675

Total 11481"
==========

47.7) The only basis on which A-1 has claimed to have received agricultural income of Rs.52,50,000/- during the check period are the income tax returns filed by her viz:

Ex.P.2173 1994-95	Dt.23.9.96	Rs.10,50,000
Ex.P.2175 1995-96	Dt.8.11.96	Rs.11,00,000
Ex.P.2176 1996-97	Dt.18.11.96	Rs.11,50,000
Ex.P.2139 1997-98	Dt.28.11.92	Rs.09,50,000
Return not filed 1993-94		Rs.10,00,000
Tota		**Rs.52,50,000**

47.8) Orders relating to the assessment year 1994-95, 1995-96, 1996-97 are the subject matter of the appeal Ex.D.61, D.63 and Ex.D.65. A perusal of the

assessment orders and the orders passed by the Income Tax Commissioner at Ex.D.61 to D.65 indicate that, A-1 had declared the agricultural income in her returns on estimate basis and she has categorically admitted that no books of accounts are maintained regarding the actual agricultural income received by her over the years from the cultivation of grapes. Secondly, it is observed in the assessment orders as well as the Appellate orders relied on by the accused that the assessee did not produce any evidence regarding the exact area of cultivation of grapes. In the absence of these materials, the assessing authority appears to have relied on the spot inspection conducted by him on 27.01.1994 and the inspection report of the Horticultural Department, Government of Andhra Pradesh. The Appellate Authority though thought it proper to secure a fresh inspection report through the assessing officer, it is important to note that, the said report was secured by the Commissioner of the Income Tax only in the year 1999 and in the said report it is specifically noted that the grape vines found in the property of A-1 were aged between 2 to 2½ years, which means that the vines were planted subsequent to 1996. Undisputedly, the inquiry in this case is confined for the period 1991-96. Since the state of facts relied on by the Appellate Authority to determine the agricultural income of A-1 relate to the period subsequent to 1996, it

necessarily follows that the findings recorded by the Commisioner in the above orders cannot be relied on.

47.9) It is trite law that, the criminal case has to be decided on the basis of the evidence produced before the Court and not on the basis of the findings recorded by the Income Tax Authorities. I will be dealing with the relevancy and admissibility of the assessment orders and the Income Tax proceedings while considering the objections raised by the accused in relation to other issues. For the present, I am of the firm view that the orders passed by the Income Tax Authorities, relied on by A-1 cannot be taken as conclusive proof of the factum of cultivation and the income derived by A-1 from her grape garden located at Jeedi Metla, Hyderabad. Even otherewise, whatever evidentiary value attached to the Income Tax returns relied on by the accused is seen to have been taken away by the action taken by the income tax Authority by reopening the assessment on the ground that the finalization of the assessment for the year 1987 - 88 to 1992-93 was without any verification. Though ultimately the Tribunal has held that reopening of the assessment is bad, yet the fact remains that there was no inquiry into the disputed issue. It is an admitted fact that no documentary evidence was produced by the assessee before the Income Tax Authorities to support the claim.

Even before this court A-1 has not produced any reliable and acceptable evidence in support of her claim.

47.10) From the maze of evidence produced before the Court, we are left with only the conflicting evidence which cannot be reconciled with each other. The evidence produced by the prosecution in proof of the above fact is not at all satisfactory as PW.166 has unequivocally admitted in his evidence that he based his reports on the notes of inspection submitted by PW.165. The said notes of inspection are not produced before the Court. PW.165 has conceded that she did not take the assistance of the Sarpanch and did not refer to any revenue or survey records. If so, it is not known as to how she could measure the extent of the area used for cultivation of each variety of grapes with accuracy as deposed by her. There is no clear and definite evidence regarding the specific extent used for the cultivation of grapes and for other crops. PW.166 has also admitted that the original report was not produced along with the Charge Sheet and both the witnesses admit that they did not serve any notice to the occupants of the garden at the time of inspecting the lands in question. PW.256 has unequivocally stated that, he inspected the account books and took photographs of the garden which are not produced before the Court. These documents would have thrown light on the true state of facts. More importantly, the

basis on which the yield is determined and their price is calculated by PW.166 is also shrouded with suspicion. PW.166 states that he applied NABARD method. But without there being specific evidence with regard to the quantity of the yield and the rate applicable to the produce at the relevant point of time, the report marked through PW.166 becomes unreliable.

47.11) The evidence produced by A-1 is also equally vague and ambiguous. A-1 having sought to enhance the agricultural income is obligated to produce reliable and acceptable evidence in support of her claim. But unfortunately, the only evidence on which A-1 has sought to sustain the claim for the higher valuation of the agricultural income are the Income Tax returns which have minimal evidentiary value in determining the extent of cultivation, quantum of produce, cost of cultivation and the price fetched by A-1 during the relevant years. Undisputedly, these aspects are solely within the knowledge of A-1. But, A-1 has failed to produce the best evidence available in her possession, instead, has sought to justify her claim on the basis of the assessment orders which were admittedly passed on the basis of best judgment assessment without any verification. It is not the case of A-1 that she has been personally cultivating these lands. A-1 is a resident of Chennai and the grape garden is located in Andhra Pradesh. Naturally, A-1 might have been getting the

land cultivated through workers and labourers who would have been the best witnesses to speak about the cost of cultivation and the quantum of the yield and the price prevalent at the relevant point of time. The learned counsel for the accused has also not suggestged to any of the proseccution witnesses that the land is question has the potentialities of yielding the income as claimed by the accused. Apart from failing to to produce any direct evidence on her part A1 has also failed to bring on record any circumstance in the evidence of the prosection justifying her claim. As a result there is no worthwhile evidence to accept the claim of A-1.

47.12) Nonetheless, it cannot be denied that, A-1 has been holding 14½ acres of agricultural land wherein, she has been growing grapes. Prosecution has proceeded on the basis that grape garden is being grown in the said lands. The certified copies of the pahanis produced in evidence at Ex.P.2251 to P.2258 also corroborate the contention of the accused that, grapes are grown in the said property. Therefore, merely because A-1 has failed to produce documentary evidence in proof of the produce collected by her during the check period and the price prevalent at the relevant time, her entire claim cannot be rejected. Therefore, taking into consideration the common facts observed in the above reports that about 10 acres of land was being used for cultivation of grapes at the relevant point of

time and having regard to the likely cost of cultivation and the fluctuating price prevalent during the check period, I am of the view that, it would be reasonable to estimate the income from the grape garden at Rs.20,000/- per acre per annum and thus, the total agricultural income from the cultivation of the grape garden would be Rs.2 lakhs per annum i.e., Rs.10 lakhs for five years during the check period. In view of this finding, the agricultural income of A-1 from the grape garden is enhanced to Rs.10 lakhs from Rs.5,78,340/- adding the difference of Rs.4,21,660/- to item No.33.

48. ***GIFTS:***

The next objection raised by accused relates to the gifts said to have been received by A-1 on her birthday falling on 24.02.1992. It is the submission of the learned Counsel for A-1 that in the year 1992, A-1 celebrated her 44th birthday on 24.02.1992 and out of reverence and expression of love and loyalty, the party workers presented her with gifts by way cash and drafts amounting to Rs.2,15,00,012/- and foreign remittance of Rs.77,52,059/- which was duly declared by her in the annual returns filed for the assessment year 1992-93. as per the copy of the returns marked as Ex.P.2131; the Income Tax Authorities treated the said amount as the income of A-1 and have levied tax on A-1 which is duly paid by her, as a result, the said amount was required

to be considered as the resources available with A-1 to make the acquisition standing in her name, but for reasons best known to the prosecution, the investigating officer has not taken into consideration the gift amount of Rs.2,15,000,12/- received by A-1 nor has he whispered anything about these resources in his evidence. Hence it is necessary to take into consideration this amount as the resources available with A-1 during the year 1992-93.

48.1) In support of this submission, the learned Counsel has referred to page No.49 and 50 of the cross-examination of PW.259, wherein, it is elicited as under:

> *"In Tamilnadu politics, the respective party workers and ordinary people generally present articles, cash or cheques on the birthdays of party leader by way of gifts. From examination of 75 witnesses and 112 documents it has been recorded that the sum of Rs.1,94,50,012/- was received through demand drafts as birthday gifts for Selvi Jayalalitha on January 24th 1992. Further on that birthday a gift of 15 lakhs in cash was given to the 1st accused. Ex.P.2337 is another record within Ex.P.2334. It is shown in this record that Rs.29 lakhs was received as gifts in the year 1991. during the investigation of the above said gifts, none of the witnesses examined were brought to court and examined as witnesses there. None of the 112 documents mentioned above were notified in Court. It has been shown in the income tax returns that the first accused received the equivalent of Rs.77,52,591/- American dollars as gift in the form of Demad Drafts during the year 1992-93. Likewise, in the same period 1992-93 the income*

tax returns of the second accused show that the equivalent of Rs.5147951/- was in American dollars was received as gift from abroad".

48.2) Further, in order to strengthen the claim for the alleged resources by way of gifts, the learned Counsel for A-1 has referred to the oral testimony of DWs.9 to DW.20, DW.64 and the documentary evidence marked as Ex.D.21 to 25, D.370 to D.373 and Ex.P.2139, 2135, 2137. DW.9 to DW.20 are the workers of AIADMK party.

48.3) DW.9 Sri. G. Maniraj has deposed that, he is a practicing Advocate at Ulundurpet. In the year 1992 he was the Secretary of MGR Youth Wing of AIADMK party in South Arcot District. A-1 was the General Secretary of AIADMK party. They used to celebrate her birthday every year and her 44th birthday was in the year 1992. The members of the Youth Wing collected money and presented a D.D. for Rs.1,65,200/-. The copy of the said D.D. which is available in Court record is marked as Ex.D.21 and the copy of the remittance challan is marked as Ex.D.22. This witness further deposed that, he personally did not make any contribution, but he collected contributions from about 110 persons and named M. Kodandapani and Soundarpandyam as two of the contributors. In the cross-examination it is elicited that DW.9 had not maintained any account regarding the above

contributions and he did not deposit the amount in any bank, but only obtained a D.D. for Rs.1,65,200/-. It is further elicited that, there is no written document to show that he was the Secretary of MGR Youth Wing of AIADMK Party in the year 1992. He further answered that, he does not have any record for having handed over the original of Ex.D.21 to the Head Office of AIADMK party.

48.4) DW.10, DW.11 Sri. M. Kothandapani and Soundrapandian have stated before the Court that they are the members of AIADMK Party party and on the occasion of the 44th birthday of A-1, DW.10 contributed Rs.1,500/- and DW.11 contributed Rs.2,000/- and handed over the said amount to DW.9 Maniraj. In the cross-examination both these witnesses denied the suggestion that they did not make any such contribution and that they have given false evidence before the Court to help the accused.

48.5) DW.12 to 14 are another set of witnesses who have deposed in line with the above witnesses stating that DW.12 R.P.Paramashivam collected a sum of Rs.2,16,500/- from the party workers on the occasion of the 44th birthday of A-1 and bank draft thereof was presented to A-1. DW.12 identified the copy of the D.D. dt. 21.02.1992 as Ex.D.23 and DW.13 Balasubramaniam and DW.14 P.M.S Mani corroborated

the testimony of DW.12 stating on oath that they contributed Rs.3,000/- and Rs.1000/- respectively. It is brought out in the cross-examination of DW.12 that the decision to give said presentation was taken in the party meeting. However, when it was suggested to DW.12 that without there being instructions from the high command, the smaller units of the party cannot make collections for giving presentation to A-1, DW.12 denied the suggestion. It is further elicited from his mouth that he personally did not make any contribution and Ex.D.23 does not bear his name, but maintained that the contributions were made by the party members and the said D.D. was sent to A-1. This witness further answered that he has not produced any document before the Court to show that he was the District Treasury Secretary of AIADMK party at the relevant point of time.

48.6) DW.15 to DW.17 are another set of witnesses, who have deposed in line with the testimony of DWs.9 to 14 to the effect that on the occasion of the 44th birthday of A-1, a DD for Rs.2,96,800/- was presented by DW.15 Sri. D.K.Murthy in his capacity on behalf of the party workers as per Ex.D.24 and the said amount was collected from 200 to 300 persons.

48.7) DW.16 A.Thangaraj deposed that he contributed Rs.2,000/- and paid the said amount to

DW.15. DW.17 Ramachandran deposed that he voluntarily contributed Rs.3,000/- towards the presentation and handed over that amount to DW.15. In the cross-examination of DW.15 it is elicited that the District Unit of AIADMK Party had not passed any resolution for presenting the cash gift for A-1 and there was no instructions by the State Unit of AIADMK party for collecting cash and presenting the same as gift to A-1 on the occasion of her birthday. DW.15 has admitted in the cross-examination that the District Unit has not maintained any account of the money collected from the members and he did not issue any receipts to DW.16, DW.17 or to any other. This witness further answered that he does not have any document to show that the original of Ex.D.24 was produced by him and when a specific suggestion was put to the witness stating

> "Question: *I suggest to you that the original of Ex.D.24 was obtained by accused. What do you say?*
>
> *Ans: The original DD was obtained by DW.16 A. Thangarajan."*

48.8) In the cross-examination of DW.16 it is elicited that DW.15 and DW.16 went to Indian Bank, Vallipuram Branch and made the remittance of Rs.2,96,800/- for obtaining the draft and he signed the remittance challan, but he does not have any copy of the said remittance challan.

48.9) DW.18 to 20 are another set of witnesses who have been examined to corroborate the testimony of the above witnesses. DW.18 Sri. M. Natesan has deposed that, in the year 1992, he was the District Student Wing Organiser for Salem District and on the occasion of A-1's birthday in the year 1992 they performed a pooja and arranged mass feeding for the poor and also raised contributions to present a gift to A-1. Out of the amount so received, he obtained a D.D. for Rs.3,42,300/- from Indian Bank, Salem as per Ex.D.25 and sent the same to A-1. This witness also deposed that he did not make any personal contributions but collected the amount from DW.19, DW.20 and other contributors.

48.10) DW.19 Sri. P. Kannan has stated on oath that he personally contributed Rs.500/- and paid the said amount to DW.18. Likewise, DW.20 M. Natesan stated that he contributed Rs.800/- and paid the amount to DW.18 M. Natesan.

In the cross-examination of DW.18, it is elicited that the State High Command of AIADMK party had not sent any instructions in connection with the celebrations of A-1's birthday in the year 1992 and nobody authorized them to make the collections.It is further brought out that DW.18 did not issue any receipts to DW.19 and 20 or for other contributors. DW.19 and DW.20 also answered in the cross-

examination that DW.18 did not issue any receipts to them though reiterated that number of other persons also had given their contributions on the occasion of the 44th birthday of A-1.

48.11) DW.64 Sri. S. Shanmugam the Chartered Accountant in para 48 has deposed as under:

"The assessee's 44th birthday fell on 24.02.1998. At that time, the assesseee had received gifts by way of Demand Drafts and cash from various Party Workers, aggregating to Rs.2,15,00,012/- (Rs. Two Crores, Fifteen Lakhs and Twelve only). She had also received Foreign Remittance for Rs.77,52,0591/- The said gifts were duly declared by her in her I.T.Returns filed before the Assessing Authority. The said Demand Drafts were all remitted to the Bank Account of A-1 Jayalalitha-"

Further, in para 49 of his chief-examination he stated :

"T*he Central Bureau of Investigation initiated criminal proceedings against A-1 Jayalalitha regarding the above gift items. The action of the C.B.I. in initiating those proceedings against A-1 Jayalalitha was challenged by A-1 Jayalalitha before Madras High Court in a Crl. Petition filed used 482 of Cr.P.C. The said Crl. Proceedings came to be quashed in entirety by the Madras High Court."*

In the cross-examination, it is elicited that the Income Tax returns for the assessment year 1991-92 to 1995-96 of A-1 were filed by her previous tax consultant viz., R. Rajsekhar, PW.228. The said Rajsekhar had also

filed wealth tax returns of A-1 for the above assessment years. From the above cross-examination, it can be gathered that, DW.64 is not acquainted with the true facts of the case and he is incompetent to speak about the alleged gifts received by A-1 or the Income Tax returns said to have been filed by her, as he was not the auditor of A-1 at the relevant point of time.

48.12) On going through Ex.P.2145, the copy of the order passed by the Commissioner of Income Tax (Appeals-IV) it is seen that, A-1 had submitted her returns for the year 1987-88 to 1992-93 in the month of November, 1992. But, there is no mention of the alleged presents in the returns of income. But in the returns of wealth for 1991, she indicated their receipt by inserting a foot note which reads ;

> *"Note: The increase in value of jewellery shown as on 31.03.1990 with the valuations as on 31.03.1990 is on account of general increase in value of jewellery and also due to certain items of jewellery received as gifts during the year. Silverware received as gift have been accounted for wealth statement. A valuation report is being filed. The deposits in S.B. A/c. No.5158 with Bank of Madura Ltd., Anna Nagar represents gifts received by cheques/ DDs."*

48.13) It is also borne on record that by a letter dt. 18.3.1994 she has again reiterated that the birthday gifts received by her by way of cash / DDs / jewellery / silver wares in various years as personal gifts have been

duly stated in her wealth tax returns and wealth tax paid.

48.14) It is observed in Ex.P.2145 that "the returns claiming birthday presents were not filed in the respective assessment years but long after. The extent of birthday presents received by her during the previous year or in the subsequent years is still not known. For the first four years, assessment year 1987-88 to assessment year 1990-91 cash presents are conspicuous by their absence. Again, in the first three years, it is jewellery and only jewellery. No cash, no DDs". Therefore, considering all these facts and the long delays in filing the returns, the Commissioner held that A-1 has not satisfactorily discharged the onus of proving the receipts as birthday presents. It is noted therein that except the assesse's word, there was no other material in proof of the receipt of the large amount claimed by A-1 as gifts and presents. Thus, the Commissioner of the Income Tax PW.215 recorded a finding that the monies and assets representing the presents and assets would constitute the appellant's income from undisclosed sources within the meaning of Sec.69 and Sec.69-A of Income Tax Act.

In the cross-examination of PW.215, it is elicited that, aggrieved by the above order, A-1 preferred an appeal before the Tribunal II and it is still pending. It is also brought out that the wealth tax returns were

filed by her on 13.11.1992 and the wealth declared by her for the relevant years are as under;

1988-89	-	Rs.53,86,200/-
1989-90	-	Rs. 80,17,700/-
1990-91	-	Rs.1,88,75,400/-
1991-92	-	Rs.2,60,55,750/-
1992-93	-	Rs. 5,81,94,815/-

48.15) It is now well settled that, the receipt of money or pecuniary resources in order to qualify as "income" within the meaning of Sec. 13 (1) (e) of the Act, as observed in the case of **State of Madhya Pradesh vs. Awadh Kishore Gupta**, "*qua the public servant, the income would be what is attached to his office or post, commonly known as remuneration or salary*". In the very same decision it is explained that though "income" is receipt in the hands of its receipient, every receipt would not partake the character of income. A receipt from windfall, or gains of graft, crime or immoral secretions by persons prima facie would not be receipt from the "known source of income" of a public servant.

48.16) Though the receipt of birthday presents by themselves may not amount to windfall or immoral secretions, but in the facts of the present case, when A-1 claims to have received huge sum of Rs.2 crores abd foreign remittance as presents and gifts after she

assumed the office of the Chief Minister creates serious doubts and suspicion about the character of the funds received by her. Naturally, a question arises in the mind, if her persona attracted such huge presents from her party loyalists why was the practice discontinued after 1992 ? Would she have received similar admiration in cash and kind from her party workers if she was out of office? It is not her case that it was her professional income. All these questions militate against the claim put forward by A-1. No doubt it is true large number of her party warkers have turned up to depose in her favour and have identified some D.Ds produced before the court, but even if their evidence is accepted on its face value, the receipt of alleged presents being illegal, their testimony does not render it legal. It is held by the Hon'ble Supreme Court of India that:

> "*If public servants are allowed to accept presents when they are prohibited under a penalty from accepting bribes, they would easily curcumvent the prohibition by accepting the bribe in the shape of a present. The difference between the acceptance of a bribe, made punishable u/Sec. 161 and 165 IPC is this; under the former section the present is taken as a motive or reward for abuse of office; under the latter section the question of motive or reward is wholly immaterial and the acceptance of a valuable thing without consideration or with inadequate consideration from a person who has or is likely to have any business to be transacted is forbidden because though not taken as a motive or reward for showing any official favour, it is likely to influence the public servant to show*

official favour to the person giving such valuable thing. The provisions of Ss. 161 and 165 of IPC as also S.5 of the Act are intended to keep the public servant free from corruption and thus, ultimately ensure purity in public life. The evidence in the case, therefore, should have been judged keeping these aspects in view."

Alleged gifts received by A-1 cannot be treated as lawful source of income within the meaning of Sec. 13 (1) (e) of the Act, hence the claim is disallowed.

49. ***JAYA PUBLICATIONS:***

The third objection raised by the learned Counsel for A-1 relates to the alleged income of Jaya Publication. It is the submission of the learned Counsel that, the firm Jaya Publications was in existence since 1988. A-1 and A-2 became the partners of the said firm in 1990 and the partnership was reconstituted on 22.01.1996. The details of the partnership firm find place in Ex.D.231. The business of the firm consisted mainly publication of "Dr. Namadhu MGR" News letter of the leader of AIADMK party. The firm introduced a scheme in the year 1990 by name "Dr. Namadhu MGR". In terms of the said scheme, the firm collected non-interest paying deposit from large number of subscribers on the promise of supplying free copies of Dr. Namadhu MGR until the deposit was withdrawn. In the returns filed by the firm, the said amount received under the scheme was duly disclosed and the same was accepted by the

Income Tax Authorities after in-depth enquiry and scrutiny.

49.1) It is the further submission of the learned Counsel that, as there was fierce dispute regarding the genuineness of the scheme, even a special auditor was appointed u/Sec. 142 (2)-A of the Income Tax Act and he submitted his report as per Ex.D.217. Based on the said material and after thorough enquiry, the assessing officer disallowed the claims of the firm, against which, the assessee firm preferred an appeal before the Commissioner of Income Tax (Appeals) Central-II, Chennai and by order dt. 7.3.2002 in I.T.A.No.141/01-02, the Commissioner accepted the claim of the assessee except to the extent of disallowance of 5% of the total claim of Rs.13,54,000/- for the assessment year 1991-92 as per Ex.D.231. Likewise, the Commissioner passed a considered order dt. 07.03.2002 in I.T.A.No.143/01-02 for the assessment year 1992-93 as per Ex.D.232 and for the assessment year 1993-94 as per Ex.D.233. Against the said orders to the extent of disallowance of the claim, the assessee carried the matter to the Tax Appeal Tribunal, Chennai and by order dt. 30.11.2007, the Tribunal remanded the matter to the Assessing Officer with a direction to decide the issue in dispute after reinvestigation in respect of 41 persons only after giving reasonable opportunity of being heard. Placing reliance on the orders of the Income Tax Authorities and

the oral testimony of DW.88, the Chartered Accountant Sri. Soundarvelan, who is stated to have handled the accounts of M/s. Jaya Publication and Sasi Enterprises, the learned Counsel emphatically submitted that, during the check period, A-1 as partner of M/s. Jaya Publication has collected in all a sum of Rs.14,10,35,000/-.

49.2) Further, it is contended that, M/s. Jaya Publications was also in receipt of income from various other sources viz., Job Work, Rental Income and Agricultural Income etc., and thus during the check period, the firm had earned huge income. The learned Counsel has furnished a chart showing the break up of the income said to have been earned by Jaya Publications through various ventures as under:

DETAILS OF SOURCE OF INCOME OF JAYA PUBLICATION

PARTICULARS	FY 91-92	FY 92-93	FY 93-94	FY 94-95	FY 95-96	TOTAL
ASSESSMENT YEAR	AY 92-93	AY 93-94	AY 94-95	AY 95-96	AY 96-97	
EXHIBIT REFERENCE	Ex.D.219	Ex.D.220	Ex.D.221	Ex.D.222	Ex.D.223	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	
JAYA PUBLICATIONS						
INCOME						
Sales and job work	64,56,373	21,01,290	54,59,642	141,14,711	138,64,589	419,96,605
Advertisement income	45,04,025	90,12,224	55,78,646	59,66,622	111,63,962	362,25,479
Interest income	23,973	26,005	37,340	13,000	-	1,00,318
Agricultural income	9,31,000	7,43,500	15,83,915	14,84,940	15,02,310	62,45,665
Rental income	-	-	-	3,00,000	3,00,000	6,00,000

for Machinery hire						
Rental income from properties	-	1,05,000	12,90,500	15,87,310	15,47,832	45,30,642
TOTAL INCOME	119,15,371	119,88,019	139,50,043	234,66,583	283,78,693	896,98,709
TOTAL EXPENDITURE	102,25,691	105,22,359	115,04,373	204,87,619	253,63,819	781,03,861
NET INCOME FROM JAYA PUBLICATIONS	16,89,680	14,65,660	24,45,670	29,78,964	30,14,874	115,94,848
SCHEME DEPOSIT	68,60,000	223,26,000	207,75,000	557,37,000	353,37,000	1410,35,000

49.3) Before considering the evidence produced by the accused in proof of the alleged income, it may be necessary to refer to the evidence of PW.187 Sri. Pulakeshi, the then Registrar of North-Chennai District. According to this witness, M/s. Jaya Publications was registered on 5.2.1990 as per Ex.P.1288 with Reg. No.152/1990. Ex.P.1288 is Form No.1 dt. 2.2.1990 filed by Jayaraman Jayalilitha, Vivekanandam Sasikala under the provisions of the Indian Partnership Act and Ex.P.1289 is the acknowledgment of registration of the firm. This witness further deposed that, Sasi Enterprises was registered on 21.05.1990 as per Ex.P.1290 and P.1291. Ex.P.1290 is the form submitted by Jayaraman Jayalalitha and Vivekanandam Sasikala and Ex.P.1291 is the acknowledgment of registration of the firm.

49.4) The prosecution has produced the copy of the G.P.A. marked as Ex.P.995, which is not disputed by the accused. The learned Counsel for A-1 has submitted that, under the said Power of Attorney, A-1 has authorized A-2 to act on her behalf in respect of business affairs of the aforesaid firm M/s. Jaya Publication.

50. ***NAMADHU MGR***

In order to substantiate the claim of income generated by Jaya Publications by introducing the deposit scheme by name NAGADHU MGR, A-1 & A-2 have let in five types of evidence viz.,

(i) Evidence of 31 witnesses who have spoken about the deposit made by them under the scheme.

(ii) Oral testimony of DW.88 who has spoken about the application forms submitted by the various subscribers.

(iii) Special audit report obtained by the Income Tax Authorities u/Sec. 142-2-A as per Ex.P.217.

(iv) Orders of the Commissioner of Income Tax (Appeals) Ex.D.231 to D.234.

(v) Balance sheet filed along with the returns as per Ex.D.218 to D.222.

50.1) From the material produced before the Court, it is seen that the firm filed the returns for the assessment year 1992-93 only on 06.11.1998. In the returns, the nature of the business of the firm is shown as "printing, publishing and dealing in properties". Agriculture is not specified as one of the objects of the Firm. The learned Counsel has pointed out that in the balance sheet enclosed to the returns filed for the year 1991-92, vide Ex.D.218, the amount of Rs.13,54,000/- received as on 31.03.1991 is shown in the liabilities column as the said amount is refundable to the subscribers. Likewise, it is pointed out that in the returns for the A/Y. 1992-93 – Ex.D.219, a sum of Rs.82,14,000/- is shown as the total amount received as on 31.03.1992 and in the returns for the A/Y. 1993-94 vide Ex.D.220, Rs.3,05,40,000/- is shown in the balance sheet as the amount received under the scheme deposits.

50.2) The returns for the assessment year 1994-95 is seen to have been filed as per Ex.D.221 only on 17.03.1998. The balance sheet enclosed to the returns as on 31.03.1994 discloses that, a sum of Rs.5,13,15,000/- was received under scheme deposit. Ex.D.222 is the acknowledgment for having filed the returns for the year 1995-96. It is seen to have been filed in the office of the Dy. Commissioner of Income Tax only on 17.03.1999. The scheme deposit amount does

not reflect in this return. Likewise, the returns filed for the A/Y. 1996-97 as per Ex.D.223 filed on 17.03.1999 also does not reflect the receipt of deposits under the aforesaid scheme, but the accused has separately got marked the profit and loss account for the year ended 31.03.1994, 31.03.1995 and 31.03.1996 as Ex.D.224, D.225 and D.226 respectively. These documents though are marked in evidence without any objections are only the copies attested by one R. Vydyanathan, the partner of Venkatram and Company and certified by him as true copies. There is nothing in the said document to indicate that the said profit and loss account statements or the balance sheet were either enclosed to the returns filed before the Income Tax Authorities for the relevant year, or that they were produced before the Income Tax Authorities at any point of time. Therefore, these documents i.e., Ex.D.224, D.225, D.226 are liable to be excluded from consideration.

50.3) The plea set up by the accused is that, ever since 1990, A-1 and A-2 as partners of Jaya Publication received in all a sum of Rs.15,05,14,323.60 towards the scheme deposit. Out of the said amount, a sum of Rs.13,54,000/- was collected prior to the check period. Excluding this amount, the total deposit collected during the check period was available with the firm to the tune of Rs.13,89,19,475/-. In order to

establish this plea, A-1 and A-2 have examined 31 witnesses. viz., DW.3, DW.4, DW.5, DW.31, DW.32, DW.33, DW.34, DW.35, DW.36, DW.37, DW.38, DW.39, DW.44, DW.45, DW.46, DW.47, DW.48, DW.49, DW.50, DW.51, DW.52, DW.53, DW.55, DW.56, DW.57, DW.58, DW.59, DW.60, DW.62, DW.63, DW.67.

50.4) All these witnesses have given a stereo typed evidence before the Court stating that they are in the habit of reading Namadhu MGR Newspaper and they have made deposit ranging from Rs.12,000/- to Rs.18,000/- to become the subscribers of the said newspaper and in terms of the said deposit, they are supplied with 3 to 6 copies of Namadhu MGR news paper daily.

DW.3 K. Rajendran, is an agriculturist. According to him, he made a deposit of Rs.15,000/- with Namadhu MGR and he is getting 5 copies of the said newspaper daily free of cost. Through this witness, the application submitted by him is marked as Ex.D.17 and his signature thereon as Ex.D.17-A- It is elicited in the cross-examination that, during the year 1993-94, the cost of Namadhu MGR daily newspaper was Re.1/-. The application form was issued to him by the District Treasury. Namadhu MGR issued receipt regarding money received from him and they have also acknowledged the receipt of the application, but neither

the witness nor the accused have produced any such receipt before the Court. He has admitted in the cross-examination that he is an active member of AIADMK Party.

DW.4-D.Nagarajan is a Bus Conductor. According to him, he collected an amount of Rs.12,000/- from his co-workers and deposited the above amount with Namadhu MGR newspaper. For making the said deposit, he submitted the application as per Ex.D.17-B. In the cross-examination it is elicited that, in the year 1995, his gross salary was Rs.12,000/- per month. He stated that he subscribed Rs.1300/- in the year 1994. He is a member of the Trade Union which has allegiance to AIADMK Party. According to him, for the money paid by him, he was issued with a receipt and similar receipts were issued to other contributors, but even this witness has not produced any such receipt to corroborate his testimony.

DW.5 K. Sundaram, has stated that, he deposited Rs.18,000/- as per the application at Ex.P.17(C). In the cross-examination this witness answered that, till the year 1995, he worked as Junior Advocate and his annual income during 1995 was Rs.1,20,000/- and he also owned agricultural land. He was issued with a receipt. He has denied the suggestion that the amount referred in Ex.D.17(C) belongs to accused and therefore, he has not produced the receipt.

DW.31, Adhi Rajaram has identified the application submitted by him as per Ex.D.26 regarding the deposit of Rs.18,000/-. He is a practicing Advocate. According to him, he paid the amount of Rs.18,000/- in cash and collected a receipt from Namadhu MGR office. It is elicited that, in the application Ex.D.26, there is no reference to the receipt number. The free copies of Namadhu MGR are being sent to his house through paper boy.

DW.32, M. Ravichandra has deposed that he submitted the application as per Ex.D.27 and paid Rs.18,000/- with Namadhu MGR and he has been receiving six copies of the newspaper. In the cross-examination this witness answered that, Ex.D.27 does not contain the seal and signature of the Secretary for having received the application. This witness also has conceded that receipt was issued to him.

DW.33 K. Nagarajan has identified his application as per Ex.D.28 for having deposited Rs.18,000/-. In the cross-examination this witness answered that he submitted the application on 09-02-1994 and the District Secretary issued a receipt to him and he has not produced it before the Court.

DW.34- M. Subramaniyan, Member of Tamil Nadu Legislative Assembly has deposed that, in the year 1992 he made a deposit of Rs.18,000/- with Namadhu MGR

newspaper and identified his application marked as Ex.D.29. This witness has also admitted that he was issued with receipt and he has not produced it before the Court. According to him, he is receiving six free copies daily. Further, this witness answered that, when the publishers of Namadhu MGR newspaper announced the deposit scheme, they did not mention that they had obtained necessary permission from the concerned authority to collect such deposits under the scheme.

DW.35-K. Sekar has deposed that, in the year 1991, he deposited Rs.18,000/- and since then he is getting six free copies. He identified the application Ex.D.30 and in the cross-examination answered that he paid the amount in cash and obtained the receipt.

DW.36 K. Nanjegowdu has also deposed that he deposited Rs.18,000/- in the year 1994 and he is getting six free copies. The application filed by him is at Ex.D.31. In the cross-examination he admitted that there is no endorsement in Ex.D.31 to the effect that the amount of Rs.18,000/- was received from him in cash. This witness also admits that he was issued with a receipt and in the annual return submitted by him for the year 1994 he has mentioned the deposit of Rs.18,000/- but he has not brought the copies of the annual returns submitted by him. It is elicited from the mouth of this witness that Namadhu MGR did not

publish the said deposit scheme in Namadhu MGR newspaper before collecting the deposit. The said newspaper also did not publish the annual balance sheet in the year 1994 mentioning the deposits received during the year.

DW.37-S. Shanmugam has stated that in the year 1992 he made a deposit of Rs.18,000/- and since then he is getting six free copies of newspaper. He has identified the application at Ex.D.32. In the cross-examination it is elicited that he has studied up to 12th std. He does not know English but he can sign in English. However, he has asserted that he himself filled the application form Ex.D.32. According to him, he paid the amount in cash and collected the receipt. This witness has admitted that Ex.D.32 does not contain any endorsement for having received the said application in Namadhu MGR office.

DW.38-G.Pandurangan would state that he deposited Rs.15,000/- and is getting five free copies of Namadhu MGR newspaper. He submitted the application on 12.04.1990 as per Ex.D.33. In the cross-examination at one place this witness answered that he paid the amount to the person who had come from Namadhu MGR newspaper office and the said person issued him the receipt. But he has not produced that receipt before the Court. At another place this witness

answered that he paid Rs.15,000/- on 12.04.1990 in the office of Panchayath Union Secretary.

DW.39-S. Suyambarakasam has deposed that, since 1972 he is a member of AIADMK Party and deposited Rs.18,000/- in Namadhu MGR newspaper deposit scheme on 15.09.1994 as per Ex.D.34. In the cross-examination it is elicited that he has studied up to S.S.L.C. and he is in a position to read and write English to some extent. According to this witness, he did not receive the receipt for the deposit of Rs.18,000/.

DW.44 A. Sekar, an Engineering Graduate has deposed that, initially he was purchasing Namadhu MGR News Paper from shops. In the year 1988 a deposit scheme was introduced by Namadhu MGR News Paper. Under the scheme he made a deposit of Rs.15,000/- on 7.12.1994 as per the application marked as Ex.D.36. Out of the said amount, Rs.10,000/- was his personal money and the remaining Rs.5,000/- was collected by him from the party workers and he used to get five free copies of Namadhu MGR News Paper. He used to retain one copy for reading and handover the remaining copies to the party workers. In the cross-examination it is elicited that the above scheme was not advertised in papers. He collected the application form from the representative of Namadhu MGR. He paid the amount of Rs.15,000/- by cash. He used to get free copies either by post or sometimes from

the party office. Namadhu MGR News Paper had issued a receipt to him regarding the deposit and the said receipt is in his house.

DW.45 R. Selvaraj, a supporter of AIADMK Party has stated that in the year 1994 he subscribed a deposit of Rs.15,000/- to Namadhu MGR. He identified the application submitted by him as Ex.D.37 and has stated that he has been receiving five free copies of Namadhu MGR News Paper. In the cross-examination this witness answered that the Town Secretary of AIADMK Party filled up the form Ex.D.37. The contents of it were explained to him in Tamil. He handed over the application at Namakkal office of AIADMK Party. He was issued with a deposit receipt.

DW.46 R. Rajkumar, aged about 38 years as on 20.03.2013 has deposed that, he is a member of AIADMK Party since 1992 and on 01.12.1994, he subscribed a deposit of Rs.15,000/- vide application Ex.D.38 and is getting five free copies of Namadhu MGR News Paper daily. This witness also has answered that he paid the amount in cash and he was issued with a receipt.

DW.47 K. Annamalai, has stated that he is a building contractor and a member of AIADMK Party from 1980. On 7.9.94 he made a deposit of Rs.15,000/- with Namadhu MGR News Paper vide application

Ex.D.39. In the cross-examination it is elicited that he has studied up to P.U.C. and he knows reading English to some extent, but has admitted that he does not know the terms and conditions typed in Ex.D.39. He has denied the suggestion that he is not getting free copies of Namadhu MGR News Paper.

DW.48 P.V.Velliangiri deposed that he is a member of AIADMK Party since 1972. In the year 1991 he made a deposit of Rs.12,000/- with Namadhu MGR vide the application as per Ex.D.40. In the cross-examination he has answered that the application form was filled up by his friend by name Venkatesh who explained the terms and conditions of Ex.D.40. This witness also states that a receipt was issued to him separately but he has not produced the receipt before the Court.

DW.49 R. Eswaran is a M.Sc. in Mathematics. According to him, he is a member of AIADMK Party since 1985 and held various posts in party at different levels. On 8.10.1993 he subscribed a deposit of Rs.15,000/- vide his application Ex.D.41 and even now he is getting free copies of Namadhu MGR. In the cross-examination he answered that, A-1 is the owner of Namadhu MGR News Paper but he does not know the name of the publisher of that News Paper. Namadhu MGR is the News Paper of AIADMK Party.

DW.50 James Raja has deposed that he is a member of AIADMK Party since 1991. On 8.10.1994 he made a deposit of Rs.12,000/- vide Ex.D.42 and he is getting four free copies of Namadhu MGR News Paper. In the cross-examination this witness answered that he handed over the application to the District Secretary of AIADMK Party, Coimbatore. There is no endorsement on Ex.D.42 to the effect that the amount of Rs.12,000/- was received from him, but a separate receipt was issued to him in that regard and he has not produced that receipt before the Court.

DW.51 K. Rajagopal has deposed about making a deposit of Rs.15,000/- and has identified his application Ex.D.43. In the cross-examination it is elicited that newspaper Namadhu MGR is published by AIADMK Party. In Ex.D.43, the place and date are in one ink, whereas, the filled up portion in the application is in different ink. This witness has also stated that he was issued with a receipt.

DW.52 N. Neducheliyan has stated that he deposited Rs.15,000/- on 11.07.1992 and submitted the application as per Ex.D.44. According to this witness, he came to know about the said scheme on 11.07.1992.

DW.53 V. Vasu has stated that he deposited Rs.12,000/- in the ear 1990 and submitted the

application as per Ex.D.45 and he is getting four free copies of Namadhu MGR newspaper daily.

DW.55 N. Swamynathan has deposed that, in the year 1993, he subscribed Rs.18,000/- and he is getting six copies of Namadhu MGR daily. He identified the application Ex.D.52. In the cross-examination, this witness answered that he did not read any advertisement regarding the above deposit scheme in the newspaper.

DW.56 M. Rajendran has stated that, he subscribed Rs.12,000/- and he is getting four free copies every day. Ex.D.53 is the application submitted by him. In the cross-examination he has answered that his qualification is B.A-BL and he is a practicing Advocate at Madurai. The application Ex.D.53 is filled up by his friend and the person who filled the application explained the terms and conditions of the deposit scheme to him before he signed it. The amount of Rs.12,000/- was paid by him in cash and he was issued with a separate receipt. The endorsement to that effect was not made in Ex.D.53.

DW.57-M. Tamil Shelvan deposed that in the year 1993 he deposited Rs.18,000/- and submitted the application as per Ex.D.54. This witness is also a practicing Advocate at Madurai. According to him he

himself filled the application form and he obtained the receipt from the Manager.

DW.58 J. Sudhakaran has stated that he deposited Rs.18,000/- on 30.10.1993 as per the application Ex.D.55. According to him, his uncle filled the application as per his instructions and he paid the amount of Rs.18,000/- in cash and obtained the receipt, but has not produced the said receipt before the Court.

DW.59 K.C. Murugesan has deposed that he deposited Rs.15,000/- on 30.01.1992 as per Ex.D.56. He has studied up to 7th std., in Tamil and he does not know reading and writing in English. He paid the amount in cash to AIADMK Party office bearer and he was issued with separate receipt. But there is no mention of it in Ex.D.56.

DW.60 M. Vairamani, has stated that, on 01.08.1993 he subscribed under the scheme and deposited Rs.18,000/- and submitted the application as per Ex.D.57. In the cross-examination he answered that he gave the amount to the Manager and he was issued with separate receipt. The receipt number is not mentioned in Ex.D.57.

DW.62 M.S.Dorai Muthuraj has deposed that in the year 1991, he made a deposit of Rs.12,000/- under

the scheme and he himself filled the application Ex.D.59. In the cross-examination it is elicited that he came to know about the deposit scheme through his party workers. He paid the amount in cash to the representatives of Namadhu MGR who had come to Chennai, but there is no endorsement in Ex.D.59 for having received the amount.

DW.63, A-S.Arunachalam has stated that he submitted an application as per Ex.D.60 on 19.11.1994 and made a deposit of Rs.18,000/- and since then, he is getting six free copies of the newspaper. In the cross-examination he has answered that he handed over the amount at the office of Namadhu MGR newspaper in cash. But there is no endorsement on the application in this regard.

DW.67 T.V. Malar Mannan has also stated that in the year 1993 he made deposit of Rs.18,000/- under the above scheme and submitted the application as per Ex.D.58. In the cross-examination he answered that he paid the deposit amount to the representative of the Namadhu MGR newspaper. The said representative has not made any endorsement regarding the deposit of money on Ex.D.58. The amount was paid in cash.

50.5) In order to appreciate the evidence of these witnesses it is necessary to refer to the relevant portion of the orders of the Commissioner of the Income Tax at

Ex.D.231, wherein the Commissioner of Income Tax has made reference to the case set up by the accused before the Assessing Authority. The relevant portion of the said order at para 7.0 reads as follows ;

> *"Before the Assessing Officer, the learned counsel for the appellant explained the Scheme Deposit as under;*
>
> *M/s Jaya Publications had collected deposits under a scheme from a number of persons spread out in Tamil Nadu. The scheme envisages that the deposits are interest free and in lieu of interest, a specified number of free copies of the daily magazine "M/s Namadhu MGR" published by the assessee will be supplied in the name of the depositors to AIADMK headquarters for the benefit of party cadres. The deposit is withdrawable after giving 15 days notice in writing. . . . . The scheme deposit was formulated in 1990 to boost the circulation. Under the scheme interest free deposits in multiple of Rs. 3,000/- are to be deposited with the assessee, which is repayable in demand to the deposit holder. The scheme deposit does not require any separate accounts."*
>
> *7.1) The Assessing Officer called upon the appellant to adduce evidence in support of the*

claim of Rs. 13,54,000/- towards scheme deposit. He also called upon the appellant to clarify as to how the original claim of Rs. 10,87,067/- was revised to Rs. 13,54,000/-. He required the appellant to produce the primary records such as application forms of the members/ subscribers to the scheme, counter-foils of the deposit receipts, counter-foils of the receipts for collection of deposits, the collection register and cash book. According to him, the appellant failed to furnish any evidence to substantiate its claim. He, therefore, issued a pre-assessment notice proposing to disallow the entire claim of scheme deposit. The appellant's counsel responded by filing 3 letters, dt. 3.3.2001, 19.3.2001 and 23.3.2001 enclosing letters from 417 subscribers confirming the deposits. Thereafter, the Assessing Officer proceeded to verify the appellant's claim with reference to the impounded cash books (2 volumes) of M/s Namadhu MGR. According to him, the creditors found in the cash book of M/s Namadhu MGR were nothing, but sales and advertisement collection of the daily news paper, titled 'Namadhu MGR'. He also found that there was no mention about the scheme deposit collection of Rs. 10,87,067/- (original claim) in the impounded books. He, accordingly

concluded that the entire claim relating to the scheme deposit was an 'after-thought' and proceeded to disallow the entire claim of Rs. 13,54,000/- by recording the following reasons;

(i) The original claim towards scheme deposit was Rs. 10,87,067/- whereas during the course of reassessment proceedings, the claim was revised at Rs. 13,54,000/-. The appellant could not furnish any satisfactory explanation for revising the claim at Rs. 13,54,000/-;

(ii) The conspicuous absence of any reference to the scheme deposit in the impounded books meant that the scheme was an 'after-thought';
(iii)The original application forms from the subscribers to the scheme deposit were not produced;

7.2) During the course of appellate proceedings before me, the learned counsel submitted that there were changes in the appointment of the authorized representatives. Till February, 1998, M/s Rajasekar & Co., CAs were the appointed Auditors for the appellant. Thereafter, M/s Shanmugam & Muthu, CAs were appointed Auditors till they were replaced by M/s S. Venkatram & Co., CAs., Because of these frequent changes in the appointment of Auditors, the correct data on this issue could not be

collected, and therefore, this issue could not be represented properly in March, 1998 i.e., at the time of original assessment proceedings. The learned counsel further submitted that the appellant has since reconciled the list of members of the scheme as on 31.1.1991, which consisted of 91 members from whom an aggregate amount of Rs. 13,54,000/- were collected. The complete details and addresses of these 91 members were already stated to have been filed before the Assessing Officer during the re-assessment proceedings. As regards non-mentioning of the scheme deposit in the impounded books of accounts, the learned counsel contended that the impounded books, on the basis of which the Assessing Officer concluded this issue consisted only of petty cash books of M/s Jaya Publications and M/s Namadhu MGR, whereas the other records like bank book which actually reflected the transactions of scheme deposit were not impounded. Thus, in his view,the impounded books in question were incomplete and consequently, the conclusion drawn on the set of incomplete books would not be correct. However, during the re-assessment proceedings, the appellant had produced the complete books of accounts, as is evident from the findings

recorded by the Assessing officer himself on page 20 of the assessment order, the relevant portion of which reads thus – "In the balance sheet filed the amount of scheme deposit collected was claimed to be Rs. 13,54,000/-. From the verification of the computerized bank books submitted , it is seen that the credits representing alleged scheme deposit collection aggregate to Rs. 13,11,200/- only. No explanation was given for the difference . . . . " ***As regards non-production of the application forms, the learned counsel submitted that the application forms, counter-foils, etc., kept in a cardboard box in Tata Sumo vehicle parked in a hotel, was found missing and a complaint was lodged with the police in this connection****. He further submitted that since the original applications were lost, he produced photostat copies of the same before the Assessing officer. The learned counsel further contended that the Assessing officer had thoroughly investigated the 'scheme deposit' while finalizing the assessments for the assessment years 1994-95, 1996-97 and 1997-98 and accepted the 'scheme' though certain disallowances were made for the reasons stated therein".(*underlining supplied).

50.6) From the above narration of facts, it can be gathered that, initially, A-1 and A-2 did not produce any documents before the assessing officer relating to the above scheme. Even the cash books (2 volumes) of Namadhu MGR which were impounded by the I.T.Authorities did not contain any refereance to the scheme deposit. The events narrated in the above order go to show that for the first time A-1 and A-2 introduced the story of scheme deposit in 1998 in the returns filed for the A/Y in the profit and loss account statement. It is only during the course of the appellate proceedings, the auditor contesting the claim produced a computerized bank extract prepared by himself in proof of the deposits.

50.7) Be that it may, accused have now produced before this Court the original applications said to have been submitted by nearly 9,000 subscribers in 19 volumes and have examined as many as 31 witnesses in proof of the said application forms, but curiously before the Income Tax Authorities, even as late as in 2001, the accused appear to have given explanation for non-production of the application forms, counter-foils of receipts etc., on the ground that the original application forms and the counter foils were kept in Tata Sumo vehicle parked in front of a hotel and was found missing and the complaint was lodged in this regard. The copy of the complaint is not forthcoming. The Income Tax

Authority has believed this explanation and has accepted the version of A-1. But surprisingly, the accused themselves have got the original application forms summoned from the office of the Income Tax Department in the year 2012.

50.8) In the above context, it may be pertinent to refer to the relevant portion of the cross-examination of DW.88, the Chartered Accountant of A-1. According to this witness, he has been filing the returns for A-1 and 2 from 1996-98. In para 46, this witness has stated that, he has seen the deed of partnership pertaining to M/s. Jaya Publication. The said firm has been registered under the partnership act. A-1 and A-2 became the partners of M/s. Jaya Publication in the year 1990 i.e., on 04.05.1990. A-1 executed the power of attorney dt. 27.05.1992 in favour of A-2 for looking after the business of M/s. Jaya Publication on her behalf. The main business of M/s. Jaya Publication was job printing and also the publication of Namadhu MGR newspaper. Namadhu MGR newspaper has been registered with Press Trust of India. It is not a banking company. It does not do non-banking business.

50.9) With regard to Ex.D.207, this witness admitted that, there is no mention in Ex.D.217 that representatives of M/s. Jaya Publication produced the books of accounts before the special auditors. There is

an observation in the said order that, during the said special audit to show receipts through cash and bank, no supporting documents were made available. This witness has given an explanation that, on account of the seizure of the documents of M/s. Jaya Publication by D.V. & A.C., those documents could not be made available before the special auditors. He has also admitted that, in Ex.D.217, there is an observation that, all payments made through cash are not supported by any outside document or evidence and that they are only supported by internally made vouchers with payee's signature. Further, it is elicited from DW.88, the returns as per Ex.D.218 to D.220 are all filed on 06.11.1998 whereas, the returns as per Ex.D.221 and D.222 were filed on 17.03.1998 respectively. The returns as per Ex.D.218 to D.222 were all prepared by DW.88. He has also admitted that, Ex.D.224 to D.226 do not bear the date, seal and signature of the Income Tax Department. Ex.D.228 the list of subscribers does not bear the seal and signature of M/s. Jaya Publication. It does not indicate the date on which the said list was prepared. The original subscription applications contained in Ex.D.230(1) to Ex.D.230(17) volumes were not produced before the Income Tax Authorities, but their xerox copies were produced. This witness has explained in the cross-examination that the originals were not produced for the reason that they were taken away by D.V. & A.C. When the observations

made in para 72 of Ex.D.231 were put to the witness and he was questioned as to whether M/s. Jaya Publication and Namadhu MGR newspaper are of different entity, DW.88 answered that, Namadhu MGR is a newspaper published by Jaya Publications. The further question put to the witness reads as follows:

> "*Question: At page 21 of the order Ex.D.223 with reference to the deposits mentioned in the said page, the explanation by way of reply given by M/s. Jaya Publications to the Assessing Officer has been extracted as under:*
>
> *The previous authorized representative had explained that these are all transfer from current account of M/s. Namadhu MGR as the Assessee has been dealing with M/s. Jaya Publications and M/s. Namadhu MGR as two separate divisions. Scheme deposits are collected by M/s. Namadhu MGR. Perhaps so the Assessee's clerk is not well verse with in accountancy, was not knowing the account to which they are to be credited whether Namadhu MGR or M/s. Jaya Publication, he might have posted to UPL Account."*
>
> *In view of the above reply given by the Assessee how do you say that Namadhu MGR news paper was only published and circulated by M/s. Jaya Publications?*
>
> *Ans: According to me M/s. Jaya Publications had income from the sale of Namadhu MGR news paper, income from agricultural operations and rental income from properties owned by them. Thereby the income was dealt under 3 divisions."*

50.10) It is further elicited that as per the Ex.D.231, the Assessing Officer finalized the original assessment proceedings u/Sec. 144 of Income Tax Act. On 03.03.1998 on the basis of the material available on record and the Commissioner of Income Tax Act (Appeals) set aside the assessment order on 15.09.1998 and only thereafter, M/s. Jaya Publication filed its return of income on 06.11.1998. He has also admitted that the Registrar of Newspaper for India will issue a certificate regarding the circulation of newspapers. He has also admitted that, when the assessing officer issued notice requiring M/s. Jaya Publication to produce the original applications along with the counter foils of deposit receipts and the concerned registers, M/s. Jaya Publication did not produce those documents, but they filed only copies and those copies were accepted by the Assessing Officer.

50.11) Regarding the maintenance of the accounts of M/s. Jaya Publication, the evidence of PW.201 C.K.R.K. Vidyasagar, an officer of Canara Bank, Mylapore Branch is relevant to be considered. In his examination-in-chief from page 59 onwards, this witness has deposed that, the Current A/c. No. 2047 of Jaya Publication was transferred from Kellys Branch, Chennai to their Canara Bank at Mylapore Branch on 26.09.1990. In the application the address of the organization was mentioned as No.36, Poes Garden,

Chennai-86. The copy of the application sent to their bank from Kellys Branch viz., Ex.P.1900 discloses that the account opening application was signed by A-1 and A-2 and one Dinakara and Tivakaran, the partners. While transferring the account, the bank obtained a fresh letter from the partners which is signed by A-1 and A-2 as per Ex.P.1901. The statement of the bank account ledger of Jaya Publication is marked through this witness as Ex.P.1903. This statement pertains to the period from 01.07.1991 to 11.09.1996. As per this statement, as on 1.7.1991, the balance in his Current A/c. was Rs.7,83,860.97 and the balance as on 30.04.1996 was Rs.20,79,885.12. This witness has deposed in detail about the remittance made to this account on several occasions exceeding Rs.50,000/- at a time and has further deposed that from Namadhu MGR Current A/c. No. 1952, various amounts were transferred on different dates to this account No.2047 and from the Current A/c. No. 2018 held by A-1, a sum of Rs.50,000/- was transferred to this account on 5.5.1993 and from the A/c. No.2196 of A-2, a sum of Rs.14,250/- was transferred to this account on 4.5.1993. Likewise, from the account of Sasi Enterprises (Current A/c. No. 2061) a sum of Rs.6 lakhs on 29.10.1993, Rs. 1 lakh on 5.11.93 were transferred to Current A/c. No. 2047. A sum of Rs.6 lakhs was transferred from Vinod Video (A/c. No.2133) to the account of Jaya Publication on 14.11.1994 and further,

a sum of 10 lakhs from another account on 27.5.1992, a sum of Rs.10 lakhs, Rs. 3 lakhs and Rs.1 lakh on 29.05.1992 ; Rs.1 lakh on 1.6.92, Rs.3,61,759.90 on 10.11.92, Rs.1.2 lakh on 5.2.93, Rs. 1,29,448.10 on 4.6.1993, Rs.2,45,242.50 on 7.10.1993 were credited to Current A/c. No. 2047.

50.12) The interest from fixed deposit amount was also credited to this account No.2047 on different dates and PW.201 has given the details thereof in page No.62 of his deposition. This witness has also spoken about the withdrawal of the amount from A/c. No.2047 on various dates and has also stated that on 5.8.97, 21.10.92, 21.3.95 and 17.7.95 and 13.3.96 a sum of Rs. 6 lakhs, 3 lakhs, 5 lakhs, 4 lakhs, 2 lakhs and Rs.2 lakhs have been deducted through cheques in the name of A-1. Further, this witness has stated that on 30.3.1995, from the A/c. No.2047 a sum of Rs.75 lakhs was issued through a cheque in the name of Canfin Homes and was deducted. This witness has also furnished the date of transfer of amounts to the S.B. A/c. of A-2 (S.B. A/c. No.23218 and Current A/c. No. 2196) and also the details of the amounts given through cheques for purchasing demand drafts are also narrated in detail in his evidence. What is significant to be noted is that, no where in his evidence PW. 201 has stated that a sum of Rs.14,10,35,000/- collected by way of the deposit under the alleged scheme by A-1 and A-2 have

been credited to the bank account of Jaya Publications. More importantly, there is not even a remote suggestion to this witness that the deposit amount is credited to the bank account of Jaya Publication. In the above context, it is also pertinent to note that, PW.201 has stated in his evidence that A-2 N.Sasikala started a new A/c. No. 2277 as Proprietor of a Company by name Metal King Company. In this account, amount was remitted by cash on different dates. Apart from the said remittance in cash, different amounts were transferred to this account on different dates. The details of which are stated in page 79 of his examination-in-chief. It is important to note that large sum of money is seen to have been transferred from the Current A/c. No. 1952 of Namadhu MGR to the account of Metal King Company on different dates falsifying the contention of the accused that the deposits collected from the subscribers of Namadhu MGR was utilized for purchase of immovable properties. These transactions on the other hand fortify the case of the prosecution that the unaccounted and undisclosed funds credited into the accounts of Namadhu MGR were diverted to the accounts of Jaya Publications, Sasi Enterprises, Vinod Video, Metal King and various other firms and companies, wherein, A-2 to A-4 were either the Directors or the Partners at the relevant point of time.

50.13) The transaction spoken by PW.201 are inconsistent with the case pleaded by A-1 and A-2, on the contrary, these transactions reinforce / strengthen the case of the prosecution that the bank accounts maintained by M/s. Jaya Publication does not reflect the credit of the deposits of Rs.14,10,35,000/- as claimed by A-1 and A-2.

50.14) What emerges from the above evidence is that, the story of the scheme deposit canvassed by the accused has taken birth only after filing of the Charge Sheet. There is not even a stray evidence to suggest that the said deposit scheme was in circulation any time before the registration of the criminal case against the accused. There is nothing in the entire evidence indicating that the accused had declared the said deposit before the Income Tax Authorities any time during the check period. As already narrated above, the existence of the said scheme was brought to light only in the year 1998 in the returns filed on behalf of the said firms. It is only after filing of the Charge Sheet, the accused appear to have master minded the above defence with the active connivance of DW.88, who claims to be the Chartered Accountant of the accused with a view to create evidence in a bid to offer an explanation for the huge amount of unaccounted money found with A-1. But, unfortunately, the circumstances brought out in the cross-examination of DW.88

completely exposes the falsity of the defence. First and foremost, it is important to note that DW.88 is totally incompetent to speak about the aforesaid scheme. According to him, he was one of the partners of M/s. Nataraj Associates from 1998-2004. Though he claims that he was attached to M/s. S. Venkatram and Company and in that capacity he has handled the accounts of M/s. Jaya Publications and M/s. Sasi Enterprises, yet, in para 44 of the cross-examination he has unequivocally admitted that until 1998 neither M/s. Jaya Publications nor M/s. Sasi Enterprises had filed any returns in respect of the financial affairs of the said firms. In Ex.D.231, in unmistakable terms it is noted that till February 1998, M/s. Rajsekhar & Co., C.A.s were appointed as auditors of Jaya Publications. Under the said circumstances, the claim of DW.88 that he had handled the accounts of M/s. Jaya Publications and M/s. Sasi Enterprises falls to the ground.

50.15) As already narrated above, the accused have not produced any material before the Court to show that Dr. Namadhu MGR had floated the deposit scheme inviting subscription from the general public. As a matter of fact, even a copy of the said Namadhu MGR of the relevant period is not produced before the Court which would have helped the Court in ascertaining whether the said News Paper is merely an official news letter of AIADMK Party or is meant for

general consumption and is sold for Re.1/- as contended by the accused. It is a cardinal rule of evidence that, best evidence in the possession of the party should be produced before the Court. In the instant case, DW.88 has admitted that Namadhu MGR News Paper is registered with the Registrar of Press Trust of India and it has circulation crossing more than 70,000/-. If so, the certificate of registration and the Register of the subscribers would have been the best piece of evidence to support the claim of the accused.

50.16) In appreciating the claim/ defence of the accused, it is pertinent to note that M/s. Jaya Publication was an assessee of Income Tax with Central Circle (II) 2, Chennai from the year 1991. According to DW.88, earlier to that, the said firm was an Income Tax assessee with different circle of Income Tax. It is admitted by DW.88 that the Income Tax returns for the assessment year 1991-92 to 1993-94 were filed by M/s.Jaya Publications only on 06.11.1998 and the Income Tax returns for the assessment years 1994-95, 96-97 on 17.03.1999. Undisputedly, much before the said date, the F.I.R. was registered against A-1 and the Charge Sheet came to be filed against the accused as back as on 04.10.1997. It is the evidence of DW.88 that, when the assessee was brought into Central Circle-II (2), Chennai, the Chief Commissioner of Income Tax appointed one P.B. Vijayaraghavan, the Chartered

Accountant as the Special Auditor for auditing the accounts of M/s. Jaya Publications for the assessment year 1994-95. In the chief-examination, DW.88 has stated thus:

> *"During the said audit I had personally produced the books of accounts of the assessee before the said special auditors. The said special auditors gave report in prescribed forms, on 25.09.1998. After seeing the said report I say that the cash book, bank book, journal register, stock register, general ledger, records for agricultural income viz., cash book, journal register, general ledger were produced before the said auditors and they were verified by them. In the records produced by Income Tax Authorities before this Court, in Volume No.8 at pages 87 to 111 the special auditors report dt. 25.09.1998 is found. It is Ex.D.217. The said special auditors have certified in form No.6-B that proper books of accounts have been kept by the assessee. In the said special audit report there is mention about the receipt of agricultural income by the assessee."*

50.17) As against the above evidence, the consistent plea taken up by the accused before this Court is that, all the documents pertaining to Jaya Publications including the accounts books, registers etc., were seized by the D.V. & A.C. and hence they were handicapped in putting forward their defence. But DW.88 had the temerity to depose on oath, contrary to the stand of the accused, that during the special audit he personally produced the books of accounts. He is the star witness of the accused, but has turned out to

be an utter lier and false witness who has no regard for truth. He has changed his version at every stage of the proceedings. Even otherwise, the circumstances brought out in the evidence undoubtedly point out that he is propped up only to create a false defence for the accused.

50.18) In this context, it may be relevant to note that, during the pendency of the proceedings before this Court, A-2 filed an application u/Sec. 207 and 243(2) Cr.P.C. R/w. Rule 2 Chapter XIV of Karnataka Criminal Rules of Practice seeking certified copies of the documents viz., the Day Book, Attendance Register, Journal Register, Daily Collections, Advertisement Registers, In and Out Register, Postal Fee Paid and Statement of accounts file relating to account of Namadhu MGR which were stated to have been seized and also the Bank documents which were stated to have been seized under search list No.129126 to 425868, knowing fully well that those documents were not in existence at all. In the said petition, it is unequivocally stated that the documents seized during the course of investigation have not been marked by the prosecution, apparently as they would not support the case of the accused. Similarly, A-1 had also filed I.A.No.722 u/Sec. 207 of Cr.P.C. seeking leave to peruse the records forwarded by the prosecution which were unmarked during the course of leading evidence by the

prosecution. In the said application, it is specifically stated that the documents lying in the Court were forwarded u/Sec. 173(5) of the Code and the A-1 is entitled to perusal of those documents.

50.19) On hearing the parties, the above applications were dismissed by my Predecessor. The accused carried the matter before the Hon'ble High Court in Crl. Petition No.1840/2012 and the Hon'ble High Court also having dismissed the said petition, the accused approached Hon'ble Supreme Court of India in Crl. Appeal No. 1497 and 1498 of 2012 and by order dt. 28.09.2012, permitted the inspection of the documents by the accused. These facts clearly establish that the documents relating to Namadhu MGR were seized during the investigation and were produced before the Court. But, DW.88 has gone to the extent of stating on oath that, he personally produced all the above documents and the account books before the Special Auditor.

50.20) When the witness was confronted with the observation made in Ex.D.217 that there is no mention therein about the production of the accounts before the Special Auditor DW.88 answered that, "*On account of seizure of the documents of M/s. Jaya Publication by D.V. & A.C., those documents could not be made available before the Special Auditors.*" This evidence clinchingly establishes that, when the Special Auditors

were appointed, the accused did not produce any documents relating to the financial affairs of M/s. Jaya Publications. I have already reproduced the relevant portion of Ex.P.231, wherein the Commissioner has also reiterated the fact that the Assessing Officer called upon the assessee to produce the primary documents such as the application forms of the members, counter foils of the deposit receipt and the collection of register and cash book. But the assessee failed to furnish any evidence to substantiate the claim. All these circumstances go to show that, neither before the Special Auditors nor before the Assessing Officer the primary documents were produced by the assessee. But surprisingly, the accused have got summoned nine volumes of original applications from the Income Tax Department without explaining as to how these original applications came to be produced before the Income Tax Department.

50.21) Though the learned Counsel for the accused has strenuously presented an argument based on the above applications - Ex.D.230 series and the oral testimony of 31 witnesses, the very fact that the original applications came to be produced before the Court under misterious circumstances, the testimony of the witnesses based on these applications is susceptible to doubt. Even otherwise, a bare perusal of these applications indicate that, these applications have been created just before the examination of the witnesses

some where in 2012 and manouvred to be produced before the Court. Even the naked eye of a common ordinary man could find out that the entire bulk of applications produced before this Court are nothing but sheets of paper kept in sunlight or exposed to smoke so as to give them an appearance of old used papers, but the ink used on the said sheets for writing the names and other details appears to be so fresh and recent belying the very claim of the accused that the said applications were obtained during the check period. For ex. at page No. 15482 and 15484 of the records, the papers are not evenly turned brown and in one of the sheets, the ink is smudged on the rear side of the paper making it evident that, the writing therein is made recently after using the above trick. Likewise, at page 15312 and 15314 the portion of the signature extending on the white patches of the paper looks fresh and recent, whereas the writing on the other portions thereof looks different. As already brought out from the mouth of the witnesses, the receipt numbers are not mentioned in any of these application forms, nor have the accused produced the counter-foils of the receipts to corroborate the testimony of the above witnesses that on submission of the said applications, they were enrolled as the subscribers of the newsletter. The application forms also do not contain any term to the effect that the subscribers would be supplied with particular number of copies of Namadhu MGR. Except the interested

testimony of the witness, nothing is produced before the Court to show that the firm had agreed for supply free copy of newspaper for multiples of Rs.3,000/- as sought to be contended. All these circumstances therefore create suspicion about the genuineness of the claim put forth by the accused.

50.22) It is also pertinent to note, that if original applications were available with the firm from the commencement of the scheme, there is no reason for the auditor to offer an explanation that the originals were lost. Going by the statement made by the witnesses, that in terms of the aforesaid scheme, they were entitled to the free supply of Namadhu MGR, the firm ought to have maintained Register of the subscribers and also the records for having dispatched the copies to the subscribers either by post or through some other mode and all these documents could have been produced before the Income Tax Authorities at the earlest point of time. Unfortunately, till date, neither the Register of subscribers or any other material in proof of the supply of the copies to the subscribers is produced before this Court. The evidence of the witnesses that they have been receiving 5 to 6 copies of the newsletter appears to be incredulous. It is not known why a reader requires 5 or 6 copies of the same newsletter. It also does not stand to reason as to why a person would deposit Rs.12,000/- to Rs.18,000/- in

respect of a newsletter the cost of which was only Re.1/- when the deposit alleged to have been made by them would have fetched three times of the cost of the said news letter.

50.23) Finally, in appreciating the evidence of the above witnesses, it should also be noted that the entire bunch of witnesses examined by the accused in support of the alleged claim are the ardent party workers, easily procurable witnesses who are vitally interested in the outcome of the trial and therefore, their evidence is bound to be interested and partisan. Even otherwise, the circumstances discussed above give a clear indication that these witnesses are tutored and interested witnesses. There is absolutely no corroboration to the oral testimony of these witnesses. Therefore, on over all consideration of all the above facts and circumstances and in view of my definite finding that the application forms relied on by the accused at Ex.D.230 series are got up and fabricated to bolster up the false claim laid by the accused, I am not inclined to accept the claim set up by the accused in this regard.

51. ***AGRICULTURAL INCOME OF JAYA PUBLICATIONS :***

Referring to page 12 para 15 of the deposition of DW.88 and the exhibits marked through this witness as

per Ex.D.231 to D.234 and the balance sheet attached to Ex.D.218 to 226, the learned Counsel for A-1 would submit that during the check period, A-1 and A-2, as partners of Jaya Publications derived agricultural income totaling to Rs.60,45,665/- as per the break up figure given in the above chart and therefore, the said amount is also required to be taken into account while computing the resources available with the A-1 for acquisition of the properties and the pecuniary resources.

51.1) The evidence of DW.88 in this regard in para 15 reads as under:

> "*In the year 1990 M/s. Jaya Publications took 65.57 acres of agricultural land belonging to one TSR Vasudevan Poyapakkam and Maharajapuram in Villupuram District, on lease basis. The agricultural operations were being carried out by Jaya Publications in the name of Sapthagiri Farms. The said Jaya Publications disclosed the receipt of agricultural income, in the returns filed before the I.T. Authorities. The I.T. Authorities enquired the said Vasudevan and thereafter they passed assessment orders accepting the claim made by the assessee. As I remember two lease agreements had been executed by Vasudevan in favour of Jaya Publications. In the documents produced before Court by the Income Tax Department I see certified true copy of the certificate dt. 12.11.2001 issued by Deputy Inspector General of Registration, Chennai confirming the sale of stamp papers bearing numbers 4163 to 4166 and 4169 and 4170 dt. 5.7.1988 in favour of*

Vasudevan. Said certificate is Ex.D.235 available in Volume No.7 of the documents produced by the Income Tax Department. The said agricultural income has been shown in the profit and loss account of Jaya Publications every year. The Income Tax Appellate Tribunal also accepted the above claim made by Jaya Publications regarding agricultural income."

51.2) Ex.D.231 to D.233 are the copies of the orders passed the by Commissioner of Income Tax (Appeals) Central-II, Chennai dt. 07.03.2002 and Ex.D.234 is the copy of the order passed by the Income Tax (Appeals) Tribunal which are already referred above. It is stated in para 10.2 of Ex.D.231 as under;

"*In the written submissions filed, the learned Counsel for the appellant has enclosed copies of the following documents:*

a. *Certificate dt. 25.10.2001 by the Tahasildar Villupuram Taluk stating that, Smt. N.Sasikala (Partner of the Appellant Firm) was the lessee of the lands admeasuring 35.222 acres during the period 1990 to 1998, and was cultivating guava trees, bamboo plantations and coconut trees.*

b. *Affidavit dt. 10.11.2001 by Shri. T.S.R. Vasudevan confirming the lease and licence agreements with M/s. Jaya Publications from 1990 onwards till 1997-98.*

c. *Certificate dt. 12.11.2001 issued by the Deputy Inspector General of Registration, Chennai enclosing the Photostat copy of page 12 of the Sale Register submitted by stamp vendor, Shri. S. Radhakrishnan, and confirming the sale of stamp paper dt. 5.7.1988 to Shri. T.S.R.Vasudevan.*

d. Letter dt. nil from Shri. S. Radhakrishnan, stamp vendor, confirming the sale of stamp papers bearing serial numbers 4163 to 4166, 4169 and 4170 dt. 5.7.1988 sold to Shri Vasudevan of Villupuram.

51.3) These documents appear to have been taken into consideration and the Commissioner of Income Tax has held in the above order that the appellant viz., M/s. Jaya Publications is treated as having received agricultural income of Rs.8,01,961/- for the A/Y.1991-92. The agricultural income for the A/Y. 1992-93 and 93-94 are also seen to have been determined on the basis of the very same documents and accordingly in Ex.D.232, M/s. Jaya Publication is treated as having received agricultural income of Rs.9,31,000/- for the A/Y. 1992-93 and under Ex.D.233 the firm has treated as having received agricultural income of Rs.7,43,500/- for the A/Y. 1993-94 under Ex.D.234. Ex.D.218, 219, 220, 221 & 222 are the copies of the acknowledgments for having submitted the returns by M/s. Jaya Publications for the A/Y. 1992-93 to 1995-96 respectively. It needs to be noted that, Ex.D.218, 219, 220 were filed on 06.11.1998 and Ex.D.221 and D.222 were filed on 17.03.1998. In the above acknowledgments, the net agricultural income for the A/Y. 1991 to 92 to 1994-95 is shown as Rs.4,54,500/-, Rs.9,31,000/-, Rs.7,43,500/- and Rs.21,68,500/- respectively and for A/Y. 1995-96, the agricultural income is shown as NIL.

51.4) As could be seen from the material produced before the Court, the claim of agricultural income is seen to have been put forward more than two years after registration of the case against the accused. From the facts narrated in the assessment orders, it is clear that, A-1 and A-2 did not enclose any documents along with the returns. In the Appellate order relied on by the accused at Ex.D.231 to D.233, it is specifically noted that for the A/Y. 1991-92 to 1994-95, the appellant had not filed its return of income within the statutory time allowed u/Sec. 139 of I.T.Act. The Assessing Officer issued a notice u/Sec. 148 on 14.06.1995 requiring the A-1 and 2 to file the return. However, A-1 and A-2 did not comply with the terms of the notice. Therefore, the Assessing Officer finalized the original assessment proceedings u/Sec. 144 of the Income Tax Act on 3.3.1998 on the basis of the material available on record. When the matter was taken up in appeal, the Commissioner of Income Tax Act vide his order dt. 15.09.1998 set aside the assessment. Thereafter, the appellant filed its return of income on 06.11.1998 declaring loss for the A/Y. 1991-92 and an income of Rs.2,09,890/- for the A/Y. 1992-93 and Rs.1,11,830/- for the A/Y. 1993-94 including the agricultural income as stated above. The facts narrated in Ex.D.231 to D.233 make it amply clear that the certificates relied on by the Commissioner were obtained by the assessee only in the year 2001 and based on the said documents,

the Appellate Authority has determined the agricultural income of M/s. Jaya Publication for the aforesaid assessment years.

51.5) Though the learned Counsel for the accused has canvassed his arguments on the supposition that the orders passed by the Appellate Tribunal furnish a conclusive basis for the accused to substantiate their claim, yet, the fact remains that, these assessment orders came to be passed only after submitting the Charge Sheet against the accused. Moreover, as discussed above, the Commissioner of Income Tax Act determined the agricultural income only on the basis of the documents which have come into existence in the year 2001. Even though the accused have put forward a plea that M/s.Jaya Publications was undertaking agricultural operations in 65.57 acres land belonging to T.S.R. Vasudevan on lease basis, the accused have not produced the copy of the said lease deed before the Court, nor have they examined T.S.R. Vasudevan in proof of the lease of the land. In the copy of the returns produced by the accused as per Ex.D.218 to D.222, in column No.14 relating to the nature of business / profession of the assessee, it is stated as "*Printing, Publishing and Dealing in Properties*". Thereforem, there is no basis to hold that the firm was engaged in agricultural activities as contended by the accused.

51.6) In proof of the alleged lease of the land, the accused have relied on the certificate issued by the Dy. Inspector General of Registration, confirming the sale of stamp paper in favour of Vasudevan. Though the said certificate is marked as Ex.D.235, the said certificate does not establish either the grant of lease, terms and conditions thereof, the period for which the lease has been taken by the accused. In the absence of any documents to show that T.S.R. Vasudevan is the owner of agricultural land measuring 65.57 acres of land, solely on the basis of certificate of Inspector General of Registration, it cannot be concluded that he had leased out the lands to M/s. Jaya Publications. No independent witness is examined to prove the factum of cultivation and the nature of crops grown in the land and yield fetched therefrom. When the accused have not produced any acceptable evidence to show that M/s.Jaya Publication had taken the agricultural land on lease and have been carrying on agricultural operations, merely on the basis of the Income Tax Returns brought about after filing of the Charge Sheet, the claim cannot be accepted.

52. ***SALES JOB WORK:***

In respect of the claim of the A-1 and A-2 that, out of the sales and job work carried out by Jaya Publications during the check period, a total sum of Rs.4,19,96,605.60 was collected, the learned Counsel

for the accused has again referred to the Profit and Loss Account Statement for the year ended 31.03.1992, said to have been enclosed to Ex.D.219, D.220 and D.221. The said Profit and Loss Account for the year ended 31.03.1994, 31.3.1995 and 31.03.1996 are marked as Ex.D.224, D.225 and D.226. It is evident that the said Profit and Loss Account statement was not enclosed to the returns filed by the accused in Form No.2 under Rule 12(1)(b)(i) of Income Tax Rules, 1962, but were produced before the Income Tax Authorities subsequent to the year 1999. Ex.D.226, D.225, D.224 do not bear the signature of either A-1 or A-2. It does not bear the date. These documents are certified as true copies by one R. Vaidyanathan, partner of S. Venkatram and Company, as such, they are not admissible in law. They are not the certified copies maintained in the office of the Income Tax Department. The Xerox copy produced before this court bear the imprint of the signature of G. Natarajan, the Chartered Accountant who is not examined before the Court. Therefore, no reliance could be placed on these Profit and Loss Account statement. Apart from the said Profit and Loss Account statement, the accused have not produced any material to show that, during the relevant year Jaya Publications had carried out any sales or job work as stated in the aforesaid statement of Profit and Loss Account. The returns filed for the A/Y. 1991-92, 1992-93 as per Ex.D.218 and D.219 disclose that the Profit and Loss

Account statement were not the part of the said returns. For the A/Y.1991-92, a loss of Rs.79,100/- is shown in the business. In the returns filed for the A/Y. 1992-93, the total income from business is shown as Rs.2,09,885/-. Making it evident that Ex.D.224, D.225 and D.226 are got up only for the purpose of this case. The Profit and Loss Account statement relied on by the accused cannot be reconciled with the contents of Ex.D.219 and D.220. Thus, even by the standard of preponderance of probability, the accused have failed to substantiate the alleged claim.

53. ***RENTAL INCOME FROM PROPERTIES***:

Under this head, A-1 and A-2 have claimed rental income from the properties at Rs.45,30,642/-. The learned Counsel for the accused has referred to the evidence of PW.102 examined by the prosecution. I have already considered the evidence of this witness while dealing with item Nos. 53 and 54 of the annexure and have held that the rental income calculated by the prosecuting agency does not call for any interference. For the same reason, this claim is rejected.

53.1) In addition to the above rental income, the accused have also claimed a sum of Rs. 6 lakhs towards rental income from the hire of machinery. In order to substantiate this claim, the learned Counsel has relied on the statement of Profit and Loss Account for the year

ended 31.03.1995 and 1996 marked at Ex.D.226 and D.225, but for the reasons already discussed above, no claim could be allowed on the basis of the said Profit and Loss Account which is proved to be got up and fabricated document. Hence, the claim is negatived.

54. ***INTEREST INCOME:***

The objection raised by the accused with regard to interest income is already considered while dealing with item Nos.35 to 44, 49 and 50. The interest earned by the respective accused is duly taken into account and except the profit and loss account statement, accused have not produced any reliable material in proof of the enhanced interest claimed by them.

55. ***SASI ENTERPRISES:***

It is not in dispute that A-1 and A-2 are the partners of Sasi Enterprises, a Partnership Firm which owns (i) Shop No.14, Ground Floor at No.602, Anna Salai, Chennai, (ii) Door No.14, Khadar Nawaz Khan Road, Nungambukkam, (item Nos.8, 9 of Annexure-I), (iii) Vacant site at Blake H.D.Road, Tanjaore, (iv) Vacant site in Ward No.6 in Mahar Nombu, Chavadi in (item No.13 and 14 at Annexure-I), (v) Dry land measuring 3.23 acres at S.No.402-2 of Sundarakottai Village, Mannargudi Taluk, Tanjore district (item No.16 of Annexure-I). According to the accused, during the

check period, M/s. Sasi Enterprises earned a total income of Rs.95,92,776/- as detailed in the chart reproduced here below:

SASI ENTERPRISES

PARTICULARS	FY 90-91	FY 91-92	FY92-93	FY 93-94	FY 94-95	FY 95-96	TOTAL
ASSESSMENT YEAR	AY 91-92	AY 92-93	AY 93-94	AY 94-95	AY 95-96	AY 96-97	
DW REFERENCE	DW. 88	DW.88	DW.88	DW.88	DW.88	DW.88	
EXHIBIT REFERENCE		Ex.D.262 263, 264 & 265	Ex.D.266 & 267	Ex.D.268 & 269	Ex.D.270 & 271	Ex.D.272, 273, 274 & 275	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
SASI ENTERPRISES							
INCOME							
Net profit or loss from business	-	-67,385	-90,890	1,94,806	44,895	-	81,426
Sale of scrap		-	-	10,20,000	-	6,00,000	16,20,000
Agrl Income	-	5,40,700	2,16,850	65,000	70,000	80,000	9,72,550
Rental income (Note 1)	-	95,000	1,48,600	1,41,400	1,69,600	7,06,200	12,60,800
Amt recovered from Loan-Nagammal	-	4,50,000	3,70,000	-	-	-	8,20.000
Amt recovered from Loan –MR	-	4,06,000	1,90,000	-	-	-	5,96,000
Amt recovered from Loan – Subramaniam	-	2,15,000	60,000	-	-	-	2,75,000
Adv. received for sale of property	-	-	-	-	23,80,000	-	23,80,000
Amt received from loan parties	-	-	-	-	-	12,00,000	12,00,000
Rental adv.	-	-	-	-	-	3,87,000	3,87,000

received							
TOTAL SOURCE	-	16,39,315	8,94,560	14,21,206	26,64,495	29,73,200	95,92,776

55.1) It is the submission of the learned Counsel that, by way of rental income, the firm Sasi Enterprises has received an aggregate of Rs.12,60,800/-, but the D.V. & A.C. has taken into account only Rs.6,15,900/- vide item Nos.59, 61 and 62 of Annex-III and hence, a difference of Rs.6,64,900/- is to be included under this head.

55.2) In order to prove the above source by way of income earned by Sasi Enterprises during the check period, the learned Counsel has heavily relied on the oral testimony of DW.88 who has deposed that, while he was working in M/s. Nataraj Associates and Venkatram and Company, he had inspected and audited the account of M/s. Sasi Enterprises. A-1 and A-2 are the partners of the said firm. The firm had engaged in the business of providing FAX Services, STD services, Zerox services, printing of building plans. The firm was assessed to Income Tax by Income Tax Central Circle-II (2) Chennai. According to this witness, during the said accounting year, the firm had leased shops bearing No.9 and 20 in Khadar Nawaz Khan Road, Chennai in favour of M/s. Info Tech Computer Centre and had received an amount of Rs.54,000/- as advance. He identified the attested copy of the letter dt. 30.11.2001 addressed by

Info Tech Computer Centre to the Commissioner of Income Tax Appeals, Chennai confirming the above payment and the same came to be marked as Ex.D.264. From the records produced by the Income Tax Authorities, DW.88 identified Ex.D.265 an attested copy of the letter dt. 26.12.2001 addressed by one A.Bhaskaran of Kumbakonam to the Commissioner of Income Tax (Appeals) to the effect that a sum of Rs.40,000/- is paid as advance to M/s. Sasi Enterprises in respect of property at Maharkombu, Tanjaore taken at lease by the said Baskaran. The balance sheet and Profit and Loss Account for the said year came to be marked as Ex.D.263. This witness also spoke about the agricultural income derived by M/s. Sasi Enterprises in a sum of Rs.5,40,700/- as per Ex.D.263 and stated that the said agricultural income has been accepted by the Income Tax Authorities as reflected in page No.16 of the order in Ex.D.262. Further, this witness deposed that, in the balance sheet Ex.D.263, under the head "Details of Loss and Advance", a sum of Rs.3,70,000/- is shown as the balance sheet amount due by Mrs. Nagammal. In the previous year, a sum of Rs.8,20,000/- was shown as due from Mrs. Nagammal which would mean that, during the accounting year ending 31.03.1992, M/s. Sasi Enterprises had received Rs.4,50,000/- towards repayment of the loan from Mrs. Nagammal and this aspect has also been accepted by the Income Tax Authorities in the order Ex.D.262.

55.3) Speaking about the income earned by Sasi Enterprises, during 1993-94 through this witness, the attested copy of the balance sheet along with the Profit and Loss Account for the year ending 31.03.1993 is marked as Ex.D.267 and this witness has deposed that under this document, a sum of Rs.2,16,800/- is shown as agricultural income under the head Liabilities which has been accepted by the Commissioner under his order Ex.D.266. Similarly, the loan repaid by Smt. Nagammal also find place in Ex.D.267. Likewise, a sum of Rs.1,48,600/- is shown as the rent received by the firm during the year which is also reflected in Ex.D.267 and D.266. The attested copy of the acknowledgment for having filed the return for the assessment year 1994-95 by M/s. Sasi Enterprises is marked through this witness as Ex.D.268 and the assessment order dt. 19.03.1999 as Ex.D.269 and this witness has further deposed that, for the relevant year M/s. Sasi Enterprises has shown an amount of Rs.65,000/- as agricultural income derived out of 3.23 cents of land in R.S.No.402/2 of Sundara Kottai Village in Mannargudi, Taluk, Tanjaore District and an amount of Rs.1,41,400/- as rental income from shops and house property. Under the same statement of income a sum of Rs.10,20,000/- is shown as income from capital gains got by sale of Plant and Machinery, Tools, Dies and Condemned Stores of erstwhile TANSI enameled wire.

which has been accepted by assessing Authority in the assessment order Ex.D.269 dt. 19.03.1999.

55.4) In appreciating the contentions raised by the accused in this regard, it is necessary to note that, under the provisions of Sec.269 (SS) of Income Tax Act, no person is permitted to take or accept from any other person, otherwise than by an account payee cheque or an account payee bank draft, if the amount of such loan or deposit exceeds Rs.20,000/-. This provision assumes importance in view of the definition of the expression "*known source of income*" employed in Sec.13(1)(e) of the Act. Even with regard to the repayment of the loan, Sec.269 (T) provides that, such repayment would be done only through an account payee cheque or an account payee bank draft. In the instant case, the position of the accused is still worse as there is no proof whatsoever to show either the grant of loan by M/s. Sasi Enterprises or repayment thereof by the aforesaid Nagammal during the relevant period. The accused has sought to sustain the defence solely on the basis of the so called statement of Profit and Loss Account submitted before the Income Tax Authorities, but as already discussed above, the genuineness of the said statement itself is doubtful and even otherwise, the said statement of account cannot take the place of proof of the alleged loan transaction. Apart from failing to produce reliable and authentic evidence in proof of the

alleged loan transaction, the accused have not examined the loanee nor is there any material before the Court to show that the said transaction was disclosed before the Income Tax Authorities at any time before the registration of the case, as a result, no reliance could be placed on the Profit and Loss Account statement relied on by the accused to hold that, during the check period, the accused collected a sum of Rs.16,91,000/- by way of recovery of the loan from the aforesaid Nagammal and Subramanian.

55.5) The accused have got marked the attested copy of the acknowledgment for having been filed the returns along with the statement of income, balance sheet and Profit and Loss Account for the year ending 31.03.1995 as Ex.D.270 and has built up an argument that, in the said statement a sum of Rs.70,000/- is shown as agricultural income. Rs.1,69,600/- as income from house property, a sum of Rs.27,42,869/- as the term loan received from Indian Bank and the above return has been accepted and an assessment order came to be passed on 30.03.1999 as per Ex.D.271. Attested copy of the acknowledgment for the A/Y 1996-97 is marked as Ex.D.272 and based on the statement of income appended thereto, DW.88 has deposed that, in terms of the said assessment order, a sum of Rs.80,000/- was received as agricultural income and the gross rental income of Rs.7,06,200/- and a sum of

Rs.10 lakhs was received as loan by the assessee from Housing Real Estate Developments Pvt. Ltd., as per Ex.D.274. Ex.D.275 is the attesting copy of the order of assessment dt. 30.03.1999 passed by the Dy. Commissioner of Income Tax (II), 2 Chennai accepting the returns.

55.6) Based on the above oral and documentary evidence marked through DW.88, the learned Counsel for the accused has emphatically submitted that, during the check period, M/s. Sasi Enterprises have derived an agricultural income of Rs.9,72,550/- as disclosed in Ex.D.262, 266, 268, 271 and 275, which has been duly accepted by the Commissioner of Income Tax (Appeals) and therefore, the said entire amount is to be taken into account as the resources available with the accused during the check period. Likewise, the learned Counsel submit that, during the check period, M/s. Sasi Enterprises has received a total rental income of Rs.3,87,000/- as evidenced in Ex.D.272, 273, 274 and 275. Further, during the check period, a sum of Rs.16,20,000/- was received by sale of scrap as evidenced in Ex.D.268 and D.269 and D.272 to D.275. Therefore, the total income of Rs.95,92,776/- is liable to be taken into account while computing the resources available with the accused.

55.7) According to the accused, The firm had entered into a lease agreement with one T.S.R. Vasudevan for carrying out agricultural operations in the year 1990 as per the attested copy of the lease agreement Ex.D.258. Through this witness, the accused got marked the copy of the certificate issued by the Tahsildar as per Ex.D.259 and the attested copy of the order dt. 28.05.2002 passed in Income Tax Authorities order No.108/2001-02 relating to the assessment year 1991-92 as Ex.D.260. Through this witness, the copy of the balance sheet and the Profit and Loss Account statement of Sasi Enterprises for the year ending 31.03.1991 as certified by the auditors is marked as Ex.D.261. The attested copy of the order dt. 28.05.2002 passed by the Commissioner of Income Tax Appeals for the A/Y. 1992-93 in Income Tax Appeals No.107/2001-02 is marked as Ex.D.262 and the copy of the balance sheet for the year ending 31.03.1992 is marked as Ex.D.263.

55.8) Coming to the agricultural income said to have been received by M/s. Sasi Enterprises, it is pertinent to note that the accused have produced the true copy of the lease deed said to have been executed between T.S.R. Vasudevan and M/s. Sasi Enterprises. The said lease agreement is typed on a stamp paper of Rs.5/-. It is recited as “The Agreement of Lease”

entered into on 1.9.1991. The further recitals which are relevant for our purpose read as follows:

> *i) The tenancy shall be for a period of eleven months commencing from 1.9.1991.*
>
> *ii) The lessee shall deliver 1/3rd of the total produce in every yield of the usufruct in the schedule mentioned properties to the lessor as Lease consideration and the remaining 2/3rd of the usufruct shall be at the disposal of the Lessee.*

The other conditions required the lessee to bear the cost of inputs for the entire cultivation, irrigation and maintenance of motor pumpsets, spraying machines and related accessories and shall return them to the Lessor at the time of termination of Lease in good and working condition and Lessee shall maintain the schedule mentioned properties in good and cultivable condition.

Clause No.4 reads as follows:

> *"The Lessor hereby delivers possession to the Lessee the under mentioned schedule properties and the Lessee is to be in possession of the same till 31.07.1992."*

55.9) Under the said lease deed, the possession is seen to have been delivered to the lessee on the date of agreement with a specific condition that the lessee is put in possession of the same till 31.07.1992. In the

schedule appended to the agreement, a total 8.40 + 3.99 acres of land is shown as the subject matter of the said agreement.

59.10) Ex.D.258 relied on by the accused is inadmissible in evidence. There cannot be a lease for agricultural land for 11 months. As per Sec.107 of the Transfer of Property Act, every lease for agricultural land should be for more than a year, which requires compulsory registration. That apart, there is nothing on record to show that, pursuant to the said lease deed, A-1 and A-2 have cultivated the land in question either personally or through any of their servants or labourers. The accused have not examined either the lessor Sri. T.S.R. Vasudevan or any other person who are stated to have carried on agricultural operations in the said property. There is absolutely no evidence to show that the lessee has delivered 1/3rd of the total produce or the usufruct to the lessor which is the only consideration under the said agreement. In the absence of any such proof of payment of consideration to the lessor as stipulated in the agreement, no credence could be given to the uncorroborated testimony of DW.88 to hold that, pursuant to the said lease deed, the accused have derived agricultural income of Rs.9,72,550/- as claimed by the accused.

59.11) Another circumstance which belies the claim put forward by the accused is that, the accused have produced Ex.D.259 which is said to be a letter issued by the Tahsildar of Villapuram. The said letter is dt. 25.10.2001 which reads : "*On local enquiries, the Tahsildar learnt that, Tmt. N. Sasikala is the lessee of the following lands comprised in Villapuram from 1990 onwards up to 1998.*" As already stated above, the lease itself commenced on 1.9.1991 and expired on 31.07.1992. It is not the case of the accused that the said lease deed is extended by entering into any further agreement or by payment of any consideration as stipulated therein. Under the said circumstance, the statement made by the Tahsildar that N. Sasikala is the lessee of the said land from 1990 onwards up to 1998 is baseless and appears to have been got up only to suit the case of the claimant. Even otherwise, on local enquiries, made in the year 2001, the Tahsildar could not have ascertained about the lease of the land without examining the lease deed or the lessor, which is a strong circumstance to show that the said certificate is a bogus document got up by the accused to bolster up the false claim.

59.12) No doubt it is true that, the Income Tax Authorities have relied on the said documents and have passed the orders which are heavily relied on by the accused, but the accused having failed to prove that

M/s. Sasi Enterprises had in fact taken any agricultural lands under lease and have been carrying on agricultural operations during the check period, I am not inclined to accept the case of the appellant.

59.13) Coming to the rental income claimed on behalf of the Sasi Enterprises, it is important to note that the accused have not produced any lease deed or rent receipts or any acceptable proof for having received the rents either from Info Tech Computers or Housing Real Estate Developments Ltd., In the course of the evidence, DW.88 has produced Ex.D.273, a letter said to have been addressed by Housing Real Estates and Developments Pvt. Ltd., But the said letter cannot be treated either as proof of the lease or as proof of the alleged transaction. It is written in a plain sheet of paper, does not bear any date. It reads as follows:

HOUSING & REAL ESTATES DEVELOPERS PVT. LTD.,

No.133, Portughese Church Street.

Chennai – 600 001.

Statement of Accounts

To

M/s. Sasi Enterprises

Transaction Date	Cheque No	Debit
20.02,1996	TMB	10,00,000

For Housing Estates & Development Pvt. Ltd.,

Sd/-

Director/ Authorised Signatory.

59.14) Accused have not examined the author of Ex.D.273. It should be noted that in the seal, the address of the firm is written as Housing Real Estates and Developments Pvt. Ltd., But at the top of the letter, the name of the Company is written as Housing & Real Estate Developers Pvt. Ltd., which itself is sufficient to say that this document is not authentic and genuine. Even otherwise, the contents thereof do not establish any lease transactions.

59.15) Ex.D.274 also does not help the accused to substantiate the claim laid before the Court. Ex.D.274 is said to be a confirmation of accounts by Housing and Real Estate Developments Pvt. Ltd., The said letter does not refer to any bank transaction nor does it specify the transaction. Even in this case, the author is not examined. The relevancy and admissibility of the document is not proved. Therefore, no reliance could be placed on this document. As a result, no worthwhile evidence is available before the Court to show that the Sasi Enterprises has derived an income of Rs.90,92,766/- during the check period.

60. A-2 has also sought to include business income from Metal King and Vinod Video Vision amounting to Rs.38,76,286/- and Rs.94,36,682/- respectively. But A-2 has not produced any proof of the said income either by examining any independent

witness or by producing any book of account or stock register maintained by the concern in the regular course of business. It is also an admitted fact that, no returns have been filed by A-2 declaring any income from this business. As a result, this claim also cannot be considered.

61. In their objections, the accused have also contended that during the check period A-1 and A-2 have received advance from Meadow Agro Farms Pvt. Ltd., and advance from Riverway Agro Products Pvt. Ltd., which is also require to be added to their total income. This claim is seen to have been laid solely on the basis of the entries contained in the statement of account relating to transfer of funds from one account to the other maintained by the accused in the name of Meadow Agro Farms Pvt. Ltd., and Riverway Agro Products. But as already stated about Sec. 269(SS) of Income Tax Act and the provisions of the Companies Act do not permit such a plea being raised without compliance of the said provision. As has been observed by the Hon'ble High Court of Orissa in the case of **State Vs. Bharat Chandra Roul, 1995 Crl.L.J. 2417**, "*once a plea is taken that a person has advanced any amount; it is to be seen whether that person has the capacity to do so. Mere statement in that regard is not acceptable.*" Undoubtedly, in a case of this nature, the onus rests on the accused to show that either Meadow Agro Farms

Pvt. Ltd., or Riverway Agro Products Pvt. Ltd., had ample source to advance loans to the accused because, as held in the above case, accused have special knowledge about how a particular asset was acquired or income therein was earned. In the instant case, the resources available with the above companies and their capacity to advance loans will be discussed later. For the present, suffice it to note that the accused have not produced any acceptable evidence in proof of the availment of the loan from the above Companies. As a result, this claim is also liable to be rejected.

62. ***SUPER DUPER T.V. & INCOME OF A.3*:**

One of the main objections raised by the learned Counsel for A-3 is that, the investigating agency has deliberately omitted to include the legitimate income earned by A-3 to the tune of Rs.1.10 crores from his business initially carried on as proprietor of Super Duper T.V. and later incorporated as Super Duper T.V. Pvt. Ltd., In support of this contention, the learned Counsel has referred to page 63 of the English version of the cross-examination of PW.259, wherein, in it is elicited as under;

> *"Mr. Valasarajan, an Inspector has seized documents, while searching the Wellington Plaza building. I know the contents of the seized documents. In that, item No.11 comprises 22 numbers of entrance fee receipt books*

maintained by the firm Super Duper T.V. Pvt. Ltd., Those 22 books have been produced in the Courts. The counterfoils of the receipts in the books show that each person has paid Rs.5,000/- Each receipt book has 100 leaves. Those books are Ex.P.2341 in order (22). It is not right to say that the amount of income of mentioned in the above books – Rs.1,10,00,000/- is the income of Super Duper T.V. It is not correct to say that the amount was not included in the 3rd statement even though it was known that it was the income earned by that firm."

Further, in page 65, it is elicited that;

"Ex.P.2341 which has 22 books and yielded Rs.1 crore and 10 lakhs has not been included as the income of the 3rd accused the reason being that this amount is shown in the Bank accounts and in the expenditure to run the Company. The credit and debit has been shown."

62.1) Based on the above evidence, Sri. Amit Desai, the learned Counsel has vehemently argued that the Investigating Officer having admitted that during the course of the investigation, he seized the account books maintained by Super Duper T.V. Pvt. Ltd., ought to have directed his investigation to ascertain the source of income derived by the said firm, but unfortunately, the Investigating Officer, instead of showing this income in Annexure-III has given a lame excuse in the cross-examination stating that, the amount of Rs.1.10 crores collected under receipts marked as Ex.P.2341 are

shown in the bank accounts as expenditure to run the Company. It is the submission of the learned Counsel, that the expenditure statement produced by the prosecution viz., Annexure-IV is totally silent about 1.10 Crores collected by Super Duper T.V. Pvt. Ltd., during the check period which goes to show that the investigating agency has deliberately suppressed the funds available with accused No.3 for acquisition of the properties shown against his name in Annexure-II.

62.2) In order to buttress his argument, the learned Counsel has referred to the testimony of DW.65 to DW.73, the witnesses examined by A-3 who have spoken about the deposit made by them with M/s. Super Duper T.V. Pvt. Ltd., during the check period. A-3 has also examined DW.85, the Manager of Super Duper T.V. Pvt. Ltd., through whom A-3 has got marked large number of documents and has emphatically submitted that, the positive material produced before the Court clearly establish the receipt of Rs.1.10 crores by A-3 in addition to the hire charges and the lease amount received by the firm run by them.

62.3) On careful scrutiny of the material produced before the Court, it is seen that the name of M/s. Super Duper T.V. and M/s. Super Duper T.V. Pvt. Ltd., finds place in the list of 32 firms or companies said to have been floated by A-2, A-3 and A-4 during the check

period. In his written statement and the reply filed by accused No.3 u/Sec. 313 Cr.P.C., A-3 has specifically contended that, he formed a Company by name Super Duper T.V. Pvt. Ltd., in January, 1994 along with A-2. The Company had introduced a deposit scheme, wherein cable operators deposited Rs.5,000/- or multiples and in this process, the Company received scheme deposit money of Rs.1,06,10,000/-. The receipts were disclosed to the Income Tax Authorities and the Commissioner of Appeals has accepted the same as valid and proper. The Company has also received periodical lease rent of Rs.1,500/- per month for other equipments which were given on hire from time to time. Thus, an amount of Rs.11,18,500/- was collected during the check period which was also disclosed to the Income Tax Authorities and accepted by them after scrutiny. It is the further submission of A-3 that the Company Super Duper T.V. Pvt. Ltd., has deposited a sum of Rs.15,75,800/- with SIDCO for allotment of a shed, however no shed or plot was allotted by SIDCO.

62.4) On going through the evidence produced by A-3 in support of the above contention, it is pertinent to note that, DW.85 Sri. R. Murali has deposed before the Court that, during the year 1995-96 he was working as Manager (Administration and Accounts) in M/s. Super Duper T.V. Pvt. Ltd., According to this witness, Super Duper T.V. was incorporated under the Indian

Companies Act on 03.11.1994 as per the certificate of incorporation Ex.P.617 and the Memorandum of Association Ex.P.618 and the Articles of Association Ex.P.619. This witness has further stated that A-3 submitted an application for registration of the above Company as a dealer under the Tamil Nadu General Sales Tax Act as per Ex.P.681 and the certificate of registration was issued in favour of M/s. Super Duper Pvt. Ltd., as per Ex.P.682 valid for the period 7.4.1994 till March 1996. This witness also spoke about Ex.P.683, certificate issued in favour of M/s. Super Duper T.V. Pvt. Ltd., under the Central Tax Act as per Ex.P.683. Through this witness A-3 got marked a list of 110 subscribers as per Ex.D.156. This witness also identified the lease agreements executed by the subscribers in favour of the Company which came to be marked as Ex.D.75, D.78, D.82, D.84, D.89, D.96, D.100, D.113 and D.121 and further deposed that, there were more than 2300 subscribers who had paid Rs.5,000/- as non-refundable entrance fee and had executed separate agreements in favour of M/s. Super Duper T.V. Pvt. Ltd., agreeing to pay the hire charges at the rate of Rs.1,500/- per month. This witness also identified 22 receipt books marked as Ex.P.2341 series and stated that the said entrance fee was non-refundable.

62.5) In his evidence DW.85 deposed that, M/s. Super Duper T.V. Pvt. Ltd., had C.A. No.1152 at Indian Bank, Abirampuram Branch, Chennai, and during his evidence two pass books viz., Ex.D.157 and D.158 pertaining to the said Current Account were marked. Likewise, the Day Book maintained by DW.85 for the period 18.4.1995 to 30.03.1996 is marked as Ex.D.159 and the fee collection book for the period 18.4.1995 to 23.4.1996 as Ex.D.160. Further, DW.85 deposed that, M/s. Super Duper T.V. Pvt. Ltd., had made a T.V. coverage of the marriage of A-3 Sudhakaran and in that connection, a sum of Rs.2 lakhs was paid by one Mr. Ramkumar, uncle of the wife of A-3 Sudhakaran ; in this regard, Ex.D.161 viz., the letter addressed by the Chartered Accountant to the Asst. Director of Income Tax dt. 28.09.95 came to be marked as Ex.D.161 and the original bill as Ex.D.162.

62.6) According to DW.85, prior to the incorporation of M/s. Super Duper T.V. Pvt. Ltd., the same business under the name and style 'Super Duper T.V.' was carried on by A-3 Sudhakaran as proprietor and the business of the said proprietary concern was continued even after the incorporation of M/s. Super Duper T.V. Pvt. Ltd., The invoice book relating to Super Duper T.V. is marked through this witness as Ex.D.163 containing invoices for having supplied equipments to Tamil Nadu Tourism Development Corporation Ltd.,

This witness also spoke about the C.A. No.1104 maintained by A-3 in respect of Super Duper T.V. ; but the extract available in the unmarked document having not been certified as required under Bankers' Books Evidence Act, it is not marked in evidence. This witness has deposed about various other transactions and the bills issued by M/s. Super Duper T.V. and the payment received by it came to be marked as Ex.D.164 to D.172. Various letters received by the Super Duper T.V. in relation the transactions carried on by it are marked in evidence as Ex.D.175 to D.177 and the invoice book as Ex.D.178. Remittance book pertaining to C.A.No.1152 of Super Duper T.V. Pvt. Ltd., containing used challans and counterfoils are marked as Ex.D.179, 179(1) to D.179(56); Ex.D.180, Ex.D.180(1) to D.180(29); Ex.D.181, Ex.D.181(1) to Ex.D.181(34). The copy of the assessment order dt. 30.03.2000 passed by the Dy. Commissioner of Income Tax is marked as Ex.D.182 and the copy of the assessment order dt. 14.02.2001 as Ex.D.183 and this witness further deposed that, in the assessment order Ex.D.182, there is a specific mention that a sum of Rs.11.40 lakhs was received through cheques and D.Ds from 228 persons and a sum of Rs.36.40 lakhs was mentioned as credited to the assessee's bank accounts as cash receipts from 728 persons and further stated that Ex.D.183 shows that Super Duper T.V. Pvt. Ltd., received Rs.62.15 lakhs

under the scheme deposit which has been accepted by the Assessing Officer.

62.7) DW.85 further deposed that, being aggrieved by the portion of the assessment orders at Ex.D.182 and D.183, the assessee preferred appeal before the income tax appellate authority which came to be disposed of by a common order dt. 25.02.2002 as per Ex.D.184. This witness also identified the receipts issued by Super Duper T.V. Pvt. Ltd., in favour of 473 persons which came to be marked as Ex.D.185 and the carbon copies thereof as Ex.D.185(1) to D.185(473). The list of 907 applications is marked as Ex.D.186 and the respective applications as Ex.D.186(1) to 186(907).

In the cross-examination, it was suggested to DW.85 that, after expiry of the term of lease, the amounts have been refunded to the respective subscribers, but DW.85 denied the said suggestion and added that the said cable T.V. business was carried on by M/s. Super Duper T.V. Pvt. Ltd., only for six months and thereafter it was stopped and hence there is no question of refunding the above deposit amount after expiry of 24 months period. He further corrected himself saying that the said business was carried on by M/s.Super Duper T.V. Pvt. Ltd., from April 1995 to October 1995 and again corrected the statement stating that the said business was carried on from April 1995 to October 1996. In the cross-examination, it is elicited

that DW.85 was appointed in Super Duper T.V. as Manager (Admn) in the year 1994 and he was paid Rs.3,000/- per month and when he was appointed as Manager (Admn and Accts) in Super Duper T.V. Pvt. Ltd., he was paid Rs.4,500/- per month. It is further elicited that, Super Duper T.V. was not registered under the Cable T.V. Network (Regulation Act, 1995). When it was suggested to DW.85 that as per Rule-12 of the Cable T.V. Network Rules 1995, a cable operator can collect only refundable security deposit and not non-refundable entrance or admission fee from the customers, DW.85 answered as under;

> *Ans: Super Duper T.V. Pvt. Ltd., is not a cable operator. It only supplies cable T.V. equipments to the cable operators for doing their business. It does not provide the set top boxes to the customers.*

62.8) A perusal of Ex.P.671 reveals that, Super Duper T.V. Pvt. Ltd., was incorporated under the Companies Act on 23.11.1994. A-2 and A-3 are shown as the promoter Directors as per the Memorandum of Association and the Articles of Association Ex.P.618 and P.619 respectively. As per these documents, the share capital of the Company consisted of 3 lakhs equity shares divided into 30,000 equity shares of Rs.10/-. A-2 and A-3 are stated to have subscribed to 10 shares each. As per form No.18 dt. 3.11.1994 (Ex.P.620), the

registered office of the Company is shown as 68, Habibullah Road, T. Nagar, Madras. The Day Book (Ex.D.159 and D.160), the bank challans (Ex.D.179, 180 and D.181), the entries in the bank pass book relating to Current A/c. No.1152 (Ex.D.157, 158) go to show that, M/s. Super Duper T.V. was carrying on regular business as contended by A-3. The receipt books and the lease agreements produced before the Court at Ex.D.2341 coupled with the evidence of DW.65 to DW.73 indicate that, Super Duper T.V. Pvt. Ltd., had collected Rs.5,000/- as entrance fee from the subscribers and had also received the hire charges at the rate of Rs.1,500/- from the subscribers. In this regard, DW.65 to DW.73 have given identical evidence stating that, they had submitted application to M/s. Super Duper T.V. Pvt. Ltd., along with non-refundable deposit of Rs.5,000/- and had also executed the lease agreement. Through this witness, the lease agreement executed by them is marked as Ex.D.75, D.78, D.82, D.85, D.88, D.95, D.101, D.112, D.123 respectively. These witnesses have also specifically stated about the non-refundable deposit made by them and their testimony in this regard has not been discredited in the course of the cross-examination. In the face of these documents, there is no reason to doubt the business transactions carried on by A-2 and A-3 in the name and style of M/s. Super Duper T.V. Pvt. Ltd.,

62.9) Recitals in Ex.D.182, the assessment order relating to the A/Y. 1995-96 reveals that neither Super Duper T.V. Pvt. Ltd., nor A-2 or A-3 filed any returns in respect of the income derived by them from this business until filing of the Charge Sheet. Nonetheless, the assessment orders passed by the Income Tax Authorities at Ex.D.182 and Ex.D.184 indicate that, belated returns were filed. Though it is stated in the assessment order dt. 30.03.2000 (Ex.D.182) that after issuance of the notice u/Sec. 142(1), the assessee viz., M/s. Super Duper T.V. Pvt. Ltd., filed a return admitting a loss of Rs.1,99,210/- it is recited in the said order that, during the assessment year 1996-97, the assessee was in receipt of a sum of Rs.47.80 lakhs under the cable scheme from 956 persons at the rate of Rs.5,000/- per each cable operator and out of this, a sum of Rs.11.4 lakhs seem to have been received by cheque / D.D. from 228 persons and the balance of Rs.36.40 lakhs has been credited in the assessee's bank account as receipt from 728 persons. Though these assessment orders have come into existence subsequent to the initiation of the criminal proceedings against the accused, yet, in view of the other documentary evidence brought on record by the accused, there is sufficient material to hold that, during the year 1995-96, the A-2 and A-3 had received Rs.47.80 lakhs under the cable scheme. Likewise, in the assessment order Ex.D.183, it is stated that, during the previous year i.e., 1994-95,

the assessee admitted the cable scheme receipts to the tune of Rs.62,15,100/- but during the enquiry, summons were not served to 38 subscribers and 13 persons who were summoned by the assessing officer having denied the payment of the amounts to the Company, it is observed that a sum of Rs.3,85,000/- was treated as unexplained cash credits. Thus, from the material produced before the Court, A-3 has shown that from 1994-96, from the business of Super Duper T.V., A-.3 had collected Rs.47,80,000 + Rs.62,15,100 = Rs.1,09,95,100 – Rs.3,87,000= Rs.1,06,10,100.00

62.10) Though the learned Counsel for the A-3 has submitted that the said amount was available with A-2 and A-3 in addition to the other business income of A-2 and A-3, a close scrutiny of the documents produced by A-3 especially the lease agreement produced at Ex.D.156 (1) series disclose that the lessees had entered into an agreement with Super Duper T.V. Pvt. Ltd., carrying on the business of cable T.V. network, whereunder, the Super Duper T.V. Pvt. Ltd., had supplied the following equipments to the lessees viz.,

SCHEDULE – A

Description of Equipment/ property

1.	DISH ANTENA	12 Feet	- 1 No.
2.	FEED HORN		- 1 No.
3.	LNB 25°K		- 1 No.

4.	F.7 CONNECTOR	- 2 Nos.
5.	POWER DIVIDER (4 WAY)	- 1 No.
6.	MODULATOR	- 3 Nos.
7.	SATELLITE RECEIVER (IMPORTED)	- 3 Nos.
8.	COAXIAL CABLE	- 25 Mts.
9.	8 CHANNEL MIXER	- 1 No.
10.	DISTRIBUTION AMPLIFIER	- 1 No.
11.	RCA CHORD	- 3 Nos.

62.11) There is nothing on record to show that A-3 had any other income other than the scheme deposits amounting to Rs.1,06,10,100.00. And the hire charges which are declared by him before the Income Tax Authorities amounting to Rs.11,18,500/-. Though the returns are filed by A-3 much after the initiation of the criminal proceedings, yet, as already noted above, DW.85 in the cross-examination has unequivocally stated that Super Duper T.V. Pvt. Ltd., carried on the cable TV business only for six months and thereafter the said business was stopped. Even otherwise, Sec.3 of the Cable Television Networks (Regulation Act 1995) provides that no person shall operate a cable television network unless he is registered as a cable operator under this Act. The said Act came into force on 25.03.1995 and much before the promulgation of the said Act, Cable Television Network Rules 1994 had come into force w.e.f. 29.09.1994 which required to collect only refundable security deposits. Under the

said circumstance, even though A-3 has produced the receipt books and the counterfoils of the pay-in-slips to show that, the amount of Rs.5,000/- collected from large number of subscribers were credited to A/c. No.1152 and were available with A-3, yet, there is nothing on record to show as to how the investment was made by A-3 for the purchase of the equipments supplied by him to the various subscribers as agreed as per Ex.D.156(1) series. Certainly, the cost of these equipments would be much more than the deposit of Rs.5,000/- collected by him from the subscribers. If the value of the equipments and accessories were less than Rs.5,000/- no prudent businessman would subscribe to such a scheme. That itself indicates that, A-3 had made huge investments for purchase of the equipments supplied to the subscribers and therefore, it cannot be said that the entire amount of Rs.1,06,10,100.00 collected by him from the subscribers was available with him for purchase of immovable properties. Even otherwise, A-3 himself has admitted in his returns referred above that the business income for the assessment year 1996-97 was NIL. Under the said circumstance, the contention of A-3 that, the funds amounting to Rs.1,06,10,100.00 was available with him cannot be accepted.

62.12) Viewed from another angle, DW.85 is categorical in his evidence that the said amounts were

remitted by him to the Current A/c. No.1152. But the extract produced by the prosecution at Ex.P.1034 discloses that apart from the frequent cash deposits of Rs.5,000/- Rs.10,000/- and Rs.20,000/- a large sums were deposited into this account, either by clearance or by transfer, which are spoken to by PW.182, the Chief Manager of Indian Bank. According to this witness, C.A.No.1152 was opened in the Indian Bank Abirampuram Branch in the name of Super Duper T.V. Pvt. Ltd., on 25.01.1995. Through this witness, the prosecution has marked the application submitted by A-2 and A-3 to open the account as per Ex.P.1029. The Memorandum of Association of the Company is at Ex.P.1033. The true extract of the bank ledger is marked as Ex.P.1034 which discloses that, Current A/c was opened as on 25.01.1995 with the deposit of Rs.1,500/-. The balance in that account as on 30.04.1996 was Rs.5,46,577.50. This witness has given the details of the subsequent cash deposits made into this account as under;

Date	Amount (in Rs.)
14.02.95	1,00,000/-
22.02.95	5,73,000/-
25.02.95	6,11.840/-
01.03.95	3,55,000/-
04.03.95	1,75,000/-
11.03.95	11,55,000/-
12.03.95	5,83,900/-
14.03.95	3,85,000/-
14.03.95	75,000/-

14.03.95	2,10,000/-
14.03.95	2,00,000/-
16.03.95	65,000/-
18.03.95	65,000/-
21.03.95	2,95,000/-
22.03.95	55,000/-
22.03.95	2,00,000/-
31.03.95	70,000/-
31.03.95	2,00,000/-
04.04.95	85,000/-
06.04.95	90,000/-
07.04.95	75,000/-
08.04.95	60,000/-
13.04.95	95,000/-
25.04.95	1,75,000/-
02.05.95	60,000/-
09.05.95	9,87,500/-
20.05.95	60,000/-
14.06.95	1,21,000/-
21.06.95	50,000/-
30.06.95	1,50,000/-
30.06.95	55,000/-
08.07.95	65,000/-
11.07.95	50,000/-
12.07.95	2,10,000/-
13.07.95	1,08,000/-
18.07.95	1,10,000/-
29.07.95	60,000/-
18.08.95	79,000/-
05.09.95	1,14,500/-
25.10.95	1,50,000/-
01.11.95	1,50,000/-
18.02.96	2,00,000/-

62.13) It is pertinent to note that, during the examination of PW.182, the prosecution has marked the corresponding pay-in-slips relating to the above cash deposits and PW.182 has specifically deposed that most of the said pay-in-slips were signed by one Ram Vijayan

and few by S. Kubendran. This is one of the strong circumstance to show that, the amounts credited to Current A/c. No.1152 was not the exclusive business income of Super Duper T.V. Pvt. Ltd., It has come in evidence that the counterfoils of pay-in-slips Ex.D.179, 180, 181 series were seized from the office of Super Duper T.V. Pvt. Ltd., and were produced before the Court without exhibiting the same by the prosecution. The said fact once again establishes that, other than the pay-in-slips and the Day Book which are produced by A-3 through DW.85, there were no other documents to substantiate the income derived by A-3. Therefore, it stands proved that a huge cash credits made into the above accounts were not the regular business income of M/s. Super Duper T.V. Pvt. Ltd.,

62.14) Though much has been argued by the learned Counsel for A-4 that A-3 was having an independent business and was possessed with ample resources to acquire immovable properties in his name without the financial assistance of A-1 or any other accused, a bare perusal of the further chief-examination of PW.182 reveals that, during the relevant period when A-3 took fixed deposits in his name, there was transfer of huge money to his Current A/c. No.1104. The relevant evidence in this regard reads as follows;

"The above said Current A/c. No.1152 has many entries of local cheques and O.Ds deposited, sent for collection and credited. On 13.04.1995, an amount of Rs.13,13,275/- was transferred from the above said Current A/c. to the Current A/c. No.1104. On 15.04.1995, an amount of Rs.15,75,800/- was debited from Current A/c. No. through a cheque with last three digits 994. On the same date, an amount of Rs.13,13,275/- transferred to Current A/c. No.1104. On 27.12.1995, Rs. 5 lakhs has been transferred to the above said A/c. from the Current A/c. No.1104. On the next day, i.e., 28.12.1995, as per the wishes of the party, an amount of Rs.5 lakhs has been deposited under short term deposit scheme. We have mentioned as STD. Ex.P.1079 is the credit voucher dt. 20.04.1995 for the amount of Rs.5 lakhs. Ex.P.1034 is the note on this. An amount of Rs.15 lakhs has been transferred from Current A/c. No.1152 on 23.05.1993 to short term deposit account. Ex.P.1040 is the credit voucher for that. The interest accumulated for the above said short term deposit was credited into the current account No.1152. A cheque with last 3 digits for an 984 amount of Rs.17.60 lakhs was issued in favour of Syllicon Valley Corporation on 18.03.1995. This amount was debited in the current account No.1152. The information is given in asA- 1034. A cheque with last 3 digits 995 for Rs.9 lakhs was issued in favour of Syllicon Valley Corporation on 18.04.95 and it is debited in Ex.P.1034. They have given a cheque dt. 15.04.95 for Rs.15,75,800/- and asked for a Pay Order in favour of SIDCO. That cheque is Ex.P.1081. One R. Murali has given a signed application Ex.P.1082 asking for a Pay Order for Super Duper T.V. Pvt. Ltd., the cheque for Rs.1,50,000/- given to Jaya Publications on 27.4.95 is mentioned and debited in Ex.P.1034. There are many 'By Transfer' and 'To Transfer' entries in Ex.P.1034.

62.15) Ex.P.1083 is the application dt. 27.8.94 signed and submitted by Sri. V.N.Sudhakaran, the Proprietor of Super Duper T.V. (owner's Company) to open a current account in the name of the Company. That application was accepted and Current A/c. No.1104 was opened. Ex.P.1084 is the card bearing the specimen signature of V.N.Sudhakaran. Ex.P.1085 is the letter dt. 12.12.94 authorising Sri. V. Bhaskaran to operate the account. Ex.P.1086 is the letter given by Sri. V.N.Sudhakaran to the bank stating that he is the sole proprietor of Super Duper T.V. Company. Ex.P.1087 is the true copy of 8 pages bank ledger of the Current A/c. is the letter given by Sri. V.N.Sudhakaran to the bank stating that he is the sole proprietor of Super Duper T.V. Company. Ex.P.1087 is true copy of 8 pages bank ledger of the C.A.No.1104 of Super Duper T.V. Company. As per Ex.P.1087, Rs.5,000/- was paid in cash to open the account. On 1.10.94 an amount of Rs.1.50 lakhs was transferred from current account No.1068 to this account. On 27.12.95 this account was closed and an amount of Rs.5 lakhs was transferred to C.A. No.1152. Later the account was closed. Ex.P.1088 is the pay-in-slip for having remitted Rs.2,25,000/- into this account on 22.8.95. Ex.P.1089 is the pay-in-slip for having remitted Rs.2,75,000/- on the same date. Ex.P.1090 is the pay-in-slip for having remitted Rs.5,50,000/- in cash on 23.08.95. Ex.P.1091 is the pay-in-slip for having deposited a cash amount of

Rs.4,50,000/- on 24.08.95. Ex.P.1092 is the pay-in-slip for having deposited a cash amount of Rs.4,62,000/- on 26.08.95. Ex.P.1093 is the pay-in-slip for having deposited a cash amount of Rs.2,38,000/- on 27.08.95. Ex.P.1094 is the pay-in-slip for having deposited a cash amount of Rs.2,00,000/- on 30.8.95. Ex.P.1096 is the pay-in-slip for having deposited a cash amount of Rs.5,00,000/- on 17.09.95. Ex.P.1097 is the pay-in-slip for having deposited a cash amount of Rs.4,00,000/- on 20.09.95. Apart from these, there are debit and credit entries for smaller amounts.

62.16) Ex.P.1087 shows that an amount of Rs.20 lakhs has been transferred to this account from C.A. No.1095 on 3.2.95. On 13.04.95 an amount of Rs.13,13,275/- was transferred from C.A. No.1152. On the same day a draft cheque was taken for the same amount. On 15.4.95 an amount of Rs.13,13,275/- was transferred from this account to C.A. No.1152. An amount of Rs.1,10,000/- was transferred from C.A. No.1068 to this account on 26.10.95. On the same date an amount of Rs.1,76,693.90 paise was transferred to this account from current account No.792. On 18.4.95 an amount of Rs.1,50,600/- has been debited to take US dollars for Star Cinema System. On 21.6.95 an amount of Rs.57,765/- has been debited to take a draft cheque in US dollars. On 13.12.94 an amount of Rs.5 lakhs has been debited towards a cheque issued to

Ramraj Agro Mills. On 20.12.94 an amount of Rs. 3 lakhs has been debited towards the cheque issued to V.N.Sudhakaran. On 22.12.94 an amount of Rs.2 lakhs towards a cheque issued to one Elavarasi have been debited. On 31.12.94 an amount of Rs.6 lakhs has been debited towards a cheque issued to M/s. Anjaneya Printers. On the same date a cheque for Rs. 25 lakhs issued to M/s. Anjaneya Printers (P) Ltd., has been passed. On the same date a cheque for Rs.5 lakhs issued to V.N.Sudhakaran has been passed and the amount is debited. On 6.1.95 a cheque for Rs.20 lakhs issued to Indag Products India (Indag Belts) has been passed and the money debited. The cheque is Ex.P.1098 is for Rs.20 lakhs passed in favour of Indag Products India on 6.1.95. A cheque for Rs.3,90,000/- issued to Jay. J. T.V. has been passed and the money debited on 28.3.95. According to the application Ex.P.1083, the address of Super Duper T.V. is given as 18, Balamuthukrishna Street, T. Nagar, Chennai -17.

62.17) PW.201 has spoken about the opening of C.A. No.2220 by A-3 and through this witness the prosecution has marked the application for opening the account Ex.P.927, specimen Signature Ex.P.928 and the extract of the statement of account for the period 1.4.94 to 5.1.2000 in respect of C.A. No. 2220 as Ex.P.1576. According to this witness, the said current account No.2220 was opened by remitting Rs.501/- by

A-3. This witness has spoken about the entries contained in the ledger extract Ex.P.1576 and has stated that as on 30.04.1996, the balance found in this account was Rs.47,453.64. On 24.09.1994. a sum of Rs.4,10,000/- was remitted into this account by cash. This witness has given the details of the amounts transferred to the above account number 2220 from other accounts as under;

Date	Name of the party	Account No.	Amount
03.06.93	Smt. N. Sasikala	-	3,85,000.00
16.07.93	Smt. N. Sasikala	CA-2196	8,00,000.00
12.01.94	Smt. N. Sasikala	CA-2196	2,50,000.00
12.01.94	Smt. N. Sasikala	CA-2196	1,00,000.00
12.01.94	Smt. N. Sasikala	CA-2196	2,50,000.00
04.10.94	Vinod Video Vision	CA-2133	11,00,000.00
04.10.94	Jaya Publications	CA-2047	3,00,000.00
04.10.94	Metal King	CA-2277	9,00,000.00
05.10.94	Smt. N. Sasikala	CA-2196	5,00,000.00
18.10.94	M/s. Anjaneya Printers (P) Ltd.,	CA-2250	7,50,000.00
26.11.94	Namadhu MGR Vinod Video Vision	CA-1952 CA-2133	7,00,000.00
05.12.94	Smt. N. Sasikala	CA-2196	3,00,000.00
28.03.95	Loan reimbursement		3,50,000.00
05.12.95	N. Sasikala	CA-2196	26,000.00
07.03.96	Metal King	CA-2277	2,50,000.00
16.07.93	F.D.No.283/93 (Amount on maturity)	-	5,12,329.00
26.11.94	Through cheque purchase (clear demand bill)	-	14,72,666.00

62.18) Further, PW.201 has deposed that on different dates, money was withdrawn in the form of cash from this account i.e., 17.01,94 Rs.96,350/- ; 26.12.94, Rs. 5 lakhs ; 18.3.95 – Rs.1,88,000/- ; 18.08.95 – 2 lakhs. A cheque dt. 16.7.95 for Rs.16,81,000/- was issued to the bank and debited through this current A/c. The said cheque Ex.P.1577 was signed by A-3. There are six entries on 29.01.94. The cheques for Rs.5,000/- each were issued to J. Real Estate, J.J. Leasing, J.S. Housing, Jaya Contractors, Green Farm, J. Farm House and amount was debited from this current account. An amount of Rs.2 lakhs was transferred to Sasikala's A/c. No.2196 and an amount of Rs.1088000 was transferred to M/s. Anjaneya Printers (P) Ltd., account on 21.03.1995. On 14.05.94 a cheque was issued to the bank for a sum of Rs.82,500/- to purchase a D.D. An application was signed by Ram Vijayan to purchase a D.D. in the name of Muniyan for Rs.82,500/- as per Ex.P.1578. A cheque for Rs.82,500/- in the name of Ramayi Ammal was presented on 21.03.1995 and deducted from this account. On 22.03.95, cheque for Rs.7,50,000/- was presented to Indian Bank and was debited from this account as per Ex.P.1580. On 27.04.1994, a cheque for Rs.12 lakhs was issued in the name of Aiyya Durai which was debited from this account that cheque 1581 was signed by A-3. On 15.10.94, a cheque issued for a sum of Rs.27,41,000/- in the name of I.B. Merchant

Bank was debited from this current A/c. The cheque Ex.P.1582 was signed by A-3. On 18.10.94 a cheque for Rs.90 lakhs was issued in the name of Aiyya Durai as per Ex.P.1583 signed by A-3. A cheque issued on 31.10.94 for a sum of Rs.60 lakhs in the name of Aiyya Durai was debited. The said cheque Ex.P.1584 was signed by A-4. The further evidence of PW.201 reads ;

> *"A cheque for Rs.24,05,000/- was issued on 26.11.94 to the bank to purchase a Demand Draft and the sum duly deducted from this account. This cheque dt. 26.11.94 signed by V.N.Sudhakaran in Ex.P.1585. The computer print out showing the statement for the sum mentioned above for the purchase of the demand draft is Ex.P.1586 to Ex.P.1588. Three demand drafts for Rs.9,00,000/-, Rs.9,00,000/- and Rs.6,05,000/- were issued in the name of Interface Capital Market Pvt. Ltd., A cheque for Rs.2,55,000/- was issued on 9.12.94 in the name of Aiyya Durai and deducted. The cheque dt. 5.12.94 signed by V.N.Sudhakaran is Ex.P.1589. A sum of Rs.75,000/- was deducted on 7.4.95 in the name of V.N.Sudhakaran. On 8.5.95 a sum of Rs.25,00,000/- was deducted in the name of Radha Venkatachalam. On 16.05.95 a sum of Rs.5,00,000/- was deducted through a cheque in the name of Sasikala."*

62.19) The above witness has also given the statement of the expenditure as per Ex.P.1576 and has further given the details of the money withdrawn from the current A/c. 2220 on different dates for vehicle loan as under;

Date	Amount (in Rs.)
21.07.95	50,711/-
19.09.95	8,750/-
25.09.95	14,617/-
07.03.96	75,433/-
07.03.96	15,000/-
15.05.96	7,970/-

62.20) In the wake of the above evidence, the contention of A-3 that he was possessed with independent source of income and that the business income earned from Super Duper T.V. Pvt. Ltd., was available with A-2 and A-3 as lawful source for acquisition of properties in their names cannot be accepted.

63. ***M/S ANJINEYA PRINTERS PVT., LTD.:***

It is noted in Ex. D-278 that the M/s. Anjaneya Printers Pvt. Ltd., was incorporated on 14.7.1993 with Smt. N. Sasikala and V.N. Sudhakaran as Directors. The company was engaged in the business of running a printing press, besides executing orders on contract and had also done job works relating to government agencies like Tamil Nadu Text Book Society, Directorate of Information and Public Relations and for AIADMK party. One T.V. Sundaravadhanam, brother of Smt. Sasikala was functioning as General Manager for the company.

63.1) For the first time, the company filed a return of income in Form No.2-B on 29.8.1997 declaring total undisclosed income for the Block period 1.4.1986 to 24.9.1996 at Rs.10,81,478/-. It is observed in Ex.D.278 that, for the assessment year 1994-95, a sum of Rs.747/- was declared as income from business operations and during the year of account, an aggregate sum of Rs.30 lakh has been credited as share application money received from M/s. Jaya Publications on the following dates in cash;

29.9.1993	-	Rs. 9 lakh
23.1.1994	-	Rs. 20 lakh
23.2.1994	-	Rs. 1 lakh

63.2) It is further recorded that, a confirmation letter was filed by the representative of M/s Jaya Publications on 4.3.1998 in support of monies so received aggregating to Rs. 30 lakh. It was specifically observed in Ex. D-278 that, M/s Jaya Publications had not filed any Returns of Income for the relevant years and therefore, it was not possible to verify the alleged advance from I.T. records. It is further observed that the books of the firm were also not available and they were not furnished in response to notices issued by the assessing authorities during the course of the assessment of the firm. Further, the sources of funds available with M/s. Jaya Publications for effecting such

advances to M/s. Anjineya Printers Pvt., Ltd., was also not stated in the confirmation, letter. It is further observed that, verification of the copies of bank accounts did not reveal any substantial/adequate withdrawals around the relevant dates and since the sources for the advances remained unexplained, the assessing authority found it proper to consider the said sum of Rs. 30 lakh as unexplained credits under Sec.68 of the I.T. Act.

63.3) Regarding the computation of tax for the assessment year 1995-96 in relation to the aforesaid firm, the assessing authority has noted that, in the statement filed along with the return of income, a sum of Rs.7,93,612/- has been computed as business income assessable to tax for the assessment year 1995-96. It is noted that, during the accounting year, the company had withdrawn funds from its over-draft account maintained with Indian Bank for the purpose of construction of a house at Padmanabha Street in T. Nagar, Chennai. It is further observed that, during the year of account, the assessee company had claimed corporation tax and MMWSSB payments at Rs.2,66,170/- and two payments aggregating to Rs.2,47,350/- were paid to Corporation of Madras, but the assessee did not produce any supporting documents to substantiate the said payment. Yet, considering the

representatives made by the assessee, a sum of Rs.1,25,000/- was disallowed as inadmissible expenses.

63.4) It is important to note that, in Ex. D-278, it is specifically observed that, during this assessment year, the company had received a sum of Rs. 5 lakh in cash towards share application money from M/s Jaya Publications, but since the sources of funds was not available, even this amount came to be treated as unexplained cash. Even before this court, the accused have not produced any material in proof of the source for the said investment. Therefore, in the absence of any evidence to show that the shares were allotted to A-1 and that she had become the shareholder of this company cannot be accepted.

63.5) In this context, it is pertinent to note that the definite stand of A-1 all throughout is that she has nothing to do with the firms or the companies referred in the charge-sheet. But, A-2 and A-3 have come up with the story that they had received share application money from Jaya Publications.

63.6) The other observations made in the said Order, which are relevant for the purpose of determining the genuineness of the alleged business operations run by A-2 and A-3 in the name of M/s.Anjaneya Printers Pvt., Ltd., are that, during the course of search in the assessee's premises, no regular books of accounts of the

assessee company were found. Hence, in the absence of any books of accounts, the assessing authority held that the computerized copy of the accounts produced by the authorized representative of the assessee company would have to be considered as not written in the normal course of business. The further findings recorded by the Asst. Commissioner of Income Tax in para 13.2 of the Assessing Order Ex. D-278, which reads as under;

> "*In the computerized accounts produced for scrutiny, it is noted that the assessee had entered the following purchases from M/s Jaya Publications, a group concern*;
>
> | | | |
> |---|---|---|
> | *30.7.1994* | - | *Rs. 12 lakh* |
> | *29.9.1994* | - | *Rs. 23 lakh* |

63.7) However, it is observed in Ex. D-278 that, 3 purchase invoices produced in respect of these two purchases could not be verified independently with reference to the records of M/s. Jaya Publications, since apparently no such books containing quantitative details of stocks or materials were available. It is further observed that the Chartered Accountant representing the assessee could only furnish the monetary values of the stocks produced as recorded in the ledger accounts, as quantitative details of the stocks held were not available. It is further observed that, as regards consumption also, it was not possible to verify

as to how and for which specific sales these purchases of materials from M/s. Jaya Publications was utilized. It is noted that a verification was also made regarding the purchases and sales admitted by the assessee company for the months of April, May and June, 1994, but the raw materials available by purchase or otherwise could not match such sales. Thus, considering all the above facts and circumstances, the assessing authority came to the conclusion that "the alleged purchases recorded from M/s. Jaya Publications, a sister concern was, obviously made with a view to reduce the taxable profit." It is further held that the payments in respect of these two alleged purchases have also not been made to M/s. Jaya Publications even after lapse of more than 36 months, which would clearly indicate that the alleged purchases were only accommodation purchases and trade credits in the name of M/s. Jaya Publications were not genuine."

63.8) Though the appeal preferred by M/s Anjineya Printers Pvt., Ltd., before the Income Tax Appellate Tribunal, Chennai against the above Order, Ex. D-278 came to be allowed by a cryptic Order, dt. 27.12.2004, even before this court, the accused have not produced either the account books maintained in the regular course of business or any other reliable material to show that there was genuine purchase

transactions between M/s. Anjineya Printers Pvt., Ltd., and M/s. Jaya Publications to the tune of Rs. 35 lakh as contended by A-3. Except the so called confirmation letter, accused have not been able to show from the books of the firm that M/s. Jaya Publications had shown in its returns the advance of Rs.35 lakhs to M/s Anjineya Printers Pvt., Ltd., on different dates. There is not even a scrap of paper to prove either the borrowal of the funds or the income earned from the business by the firm as contended by A-3. The transaction put forward by A-3 is opposed to Sec.269 (SS) of I.T. Act. There is also no evidence to show that the firm had turned out printing works during the relevant year. There is no proof regarding the initial capital invested by the partners. Except the computerized statement of accounts, there is nothing on record to show that orders were received and printing work was turned out by the firm as contended. The computerized statement of account is neither admissible in law nor does it prove the alleged income of the firm. As a result, even the claim set up by the accused in this regard is also liable to be dismissed.

64. Before concluding, it should be noted that in support of their claim for inclusion of income from various sources as discussed above, the learned counsel for accused have mainly relied on the Income Tax

returns and the orders passed by the Income Tax Authorities under the provisions of the I.T. Act.

64.1) Referring to Sec.43, 35, 13 and Sec. 5 of the Indian Evidence Act, the learned Counsel for the accused has tried to persuade the Court to hold that the orders and the proceedings of the Income Tax Authorities are binding on the criminal court as they are the judgment and orders passed by the competent Tribunal discharging official duty. It is the submission of the learned Counsel that, Sec.35 of the Evidence Act provides that, "*an entry in any public or other official book, register or [record or an electronic record], stating a fact in issue or relevant fact, and made by a public servant in the discharge of his official duty, or by any other person in performance of a duty specially enjoined by the law of the country in which such book, register, or [record or an electronic record] is kept, is itself a relevant fact.*" In support of this argument, the learned Counsel has referred to the provisions of Sec.13 and Sec.35 of the Indian Evidence Act and has relied on the decision reported in **AIR 1934 Privy Council, 157 and AIR 1948 Madras 388**.

64.2) The question as to relevancy and admissibility of the judgments or orders passed by the competent Courts is no more *res-integra* in view of the decision of the Hon'ble Supreme Court of India in the celebrated case reported in **AIR 1983 S.C. 684**, **State of**

Bihar vs. Radha Krishna Singh wherein, the Hon'ble Supreme Court has expounded the legal position regarding the admissibility of the documents. It is elucidated that the documents may be classified under three heads;

i) Documents which are per-se inadmissible.

ii) Recitals in judgment not inter-partes

iii) Documents or judgments opposed litem-motam

64.3) After discussing the various case laws on the subject, in para 54, the Hon'ble Supreme Court of India has observed as under;

> *"Some courts have used Sec.13 to prove the admissibility of a judgment as coming under Sec.43 referred to above. We are, however, of the opinion that, where there is a specific provision covering the admissibility of document, it is not open to the Court to call into aid without general provision in order to make a particular document admissible. In other words, if a judgment is not admissible as not falling within the ambit of Sec.40 to 42, it must fulfill the conditions of Sec.43, otherwise, it cannot be relevant under Section 13 of the Evidence Act. Other provisions of this Act cannot cover Sec.13 because this Section does not deal with the judgments at all."*

In the above decision, it is authoritatively held that, evidence in judgments not inter-partes, unless they are judgments in rem falling u/Sec.41 or relating to the matters of public nature coming within Sec.42

are not admissible in evidence. In para 60 of the above decision, it is further held "*the cumulative effects of the decisions cited above on this point clearly is that, under the Evidence Act, a judgment which is not inter-partes is inadmissible in evidence except for the limited purpose of proving as to who the parties were and where a decree passed and the properties which were the subject matter of the suit*".

64.4) In so far as the binding nature of the findings of the Income Tax Appellate Tribunal is concerned, in **State of Bihar vs. Lalu Prasad, 2008 Crl.L.J. 2443**, the Hon'ble High Court distinguished three decisions of the Hon'ble Supreme Court in the case of **M. Krishna Reddy vs. State by Dy.Supdt. of Police, Hyderabad** and **State of A.P. vs. J. Satyanarayana and D.S.P. vs. K. Imbasagaram** and held that, those cases were based on different set of facts and further in para 72 held as under:

> *"Coming next to the acceptance of the order of the I.T.A.T as binding upon the criminal Court and the acceptance of the conclusions of the I.T.A.T. as final and also the view of the trial court that the same has been affirmed by the Supreme Court, there can hardly be any doubt that the same is based on a completely erroneous view of the law as laid down in various decisions starting from the privy Council Judgment in Khwaja Nazeer Ahmed's case and the propositions that the findings of the I.T.A.T. are not binding has been accepted even by the learned counsel for respondents No. 1 and 2.*

However, it was tried to be shown by him that the Income Tax return having been filed much prior to the filing of the FIR in the disproportionate asset case, the same can be relied upon as having merely conclusive value on the basis of the decision of the Supreme Court cited by him, but the said submission cannot be considered to be correct."

In the light of this proposition, the contention of the learned counsel for the accused that the orders of the I.T.A.T. have conclusive and binding force cannot be accepted.

64.5) Thus, answering the objections raised by the accused as above and in the light of the above discussion, my finding on the total income of the accused during the check period is as under:

Total income computed as per Annexure III		– Rs.9,34,26,053.56
Less: Item No.55	- Rs. 35,000.00	
Less: Item No.60	- Rs. 1,22,750.00	
		- Rs.9,30,68,303.56
Add: Item No.29		- Rs. 4,427.19
Add: Item No.27		- Rs. 1,15,640.00
Add: Item No.48		- Rs. 6,60,064.00
Add: Item No.52		- Rs. 48,35,000.00
Add: Item No.33 (Grape Garden)		- Rs. 4,21,660.00
Total income		**-Rs.9,91,05,094.75**

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65. ***EXPENDITURE INCURRED BETWEEN 1.7.1991 & 30.04.1996***

ANNEXURE - IV (Ex.P.2330)

Sl. No.	Details of Expenditure	Amount in (Rs)	Exhibits	Witnesses
1	Amount paid towards interest in respect of the loan of Rs.1,50,00,000/- availed by M/s. Jaya Publications from Indian Bank, Abirampuram, while closing the loan account on 25.06.1994 (Apart from the principal amount of Rs.1,50,00,000/-)	50,93,921	P.1027	PW.182
2	Repayment of Loan availed by M/s. Sasi Enterprises from Indian Bank, Abirampuram Rs.11,44,977.00 (P) Rs. 6,87,706.00 (I) Rs.18,32,683.00 ----------	18,32,683	P.1260	PW.182
3.	Payment of interest on loan of Rs.28,00,000/- availed by J Farm Houses from Indian Bank, Abirampuram.	23,774	P.1212	PW.182
4.	Payment of Interest on loan of Rs.7,00,000/- availed by M/s. J S Housing Development from Indian Bank, Abirampuram.	11,887.00	P.1173	PW.182
5.	Payment of interest on loan of Rs.5,00,000/- availed by M/s. Jay Real Estate, from Indian Bank, Abirampuram	11,887	P.1163	PW.182
6.	Payment of interest on loan of Rs.75,00,000/- availed by M/s. Anjaneya Printers (P) Ltd.,	11,81,425.16	P.1233	PW.182
7	Payment of interest on loan of Rs.17,86,000/- availed by M/s. Mahasubha Lakshmi Kalyana Mandapam, from Indian Bank, Abirampuram.	3,84,400.00	P.1356	PW.182
8	Payment of interest on loan of Rs.83,00,000/- availed by	17,52,069.00	P.1330	PW.182

	M/s. Lex Property Development (P) Ltd., from Indian Bank, Abirampuram.			
9	Amount paid to corporation of Madras towards sanction of building plan in respect of M/s Jaya Publications for change of roof at MF-9, Guindy Industrial Estate, Guindy (paid on 14.2.94)	13,840.00	P.65	PW.20
10	Amount paid to Corporation of Madras towards sanction of building plan in respect of M/s. Anjaneya Printers (P) Ltd., at No.21, Padmanabha Street, T. Nagar, Chennai-17 (paid on 14.2.94)	14,560.00	P.64	PW.20
11	Amount paid to Corporation of Madras towards building plan in respect of M/s. Lex Property Development (P) Ltd., No.149, and 150, TTK Road, Chennai – 18 (Paid on 20.12.95)	1,45,320.00	P.51	PW.19 PW.20
12	Amount paid to Corporation of Madras for building plan at No.36, Poes Garden for additional construction (paid on 11.12.91)	12,700.00	P.58	PW.20
13	Amount paid to Corporation of Madras for building plan at No.5, Murugesan Street, T. Nagar, Chennai (Paid on 7.11.95)	70,140.00	P.54	PW.19 PW.20
14	Amount paid to Corporation of Madras for building plan (M/s. Jaya Publications) at No.19, Pattammal Street, proposed additions and regularization of the existing building (Paid on 3.3.93)	1,350.00	P-63	PW.20
15	Amount paid to Corporation of Madras towards sanction of building plan in respect of M/s. Jaya Publications at Plot No.S-7, Ganapathy Colony, Guindy Industrial Estate, paid on 19.3.92	99,295.00	P-55, 56	PW.19
16	Amount paid to Corporation of Madras for building plan at	26,735.00	P.48 to 50 & 59	PW.19 PW.20

	No.36, Poes Garden, Additional Block, (paid on 22.11.91, 7.12.92, 10.2.93 and 19.2.93) Rs. 2850.00 550.00 2,250.00 21,085.00 26,735.00			
17	Amount paid to Corporation of Madras for building plan at No.36, Poes Garden, for additions of Security room (Paid on 19.2.93)	10,925.00	P-60	PW.20
18.	Amount paid to Corporation of Madras for building plan at No.48, Inner Ring Road, Ekkatuthangal, Guindy (i.e., M/s. Sastri Nuts and Plates Manufacturing (P) Ltd., (Paid on 26.11.93) M/s. Anjaneya Printers (P) Ltd.,	29,850.00	P-61	PW.20
19	Amount paid to Corporation of Madras towards building plan sanction in respect of the proposed alterations to the existing building at Door No.212, 213 St. Mary's Road, Mylapore, Chennai – 4 of Selvi J. Jayalalitha (paid on 5.2.92)	1,785.00	P-62	PW.20
20	Amount paid to MMDA for building plan Approval at Plot No.6, Thiru – vi – Ka Industrial Estate, Guindy, (paid on 20.2.96)	4,76,525.00	P-66	PW.19 PW.20
21	Amount paid towards demolition cost of the old building at Door No.213, St. Mary's Road, Mandaveli, Chennai – 28.	18,570.00	P-676	PW.117 PW.20
22	Interest paid towards loan account No.787 dt.7.10.95 of RBF Nidhi Ltd., upto the end of Check period for the loan of Rs.35 lakhs taken by Tmt. J. Elavarasi.	4,41,569.00		PW.211
23	Amount paid to Five Star Departmental Stores from	1,01,315.70	P-823 to 832	PW.154 PW.201

	SB 23218 of Canara Bank, Mylapore of Tmt. N. Sasikala			.
24	LIC premium payment made by Tmt. N. Sasikala from SB 23218 of Canara Bank Mylapore (26.3.92)	13,960.50		PW.201
25	Payment made towards DD commission from SB 23218 of Canara Bank, Mylapore for purchasing DD for Rs.9,35,000/- on 13.7.95	600.00		PW.201
26	Amount paid to Salam Stores on 3.11.92 from SB A/c. 23832 of Selvi J. Jayalalitha of Canara Bank, Mylapore	9,617.00		PW.201 PW.120
27	Amount paid to Five Star Departmental Stores from C.A- 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala during 1992-95	75,198.12	P-823 to 856, P.1519	PW.154 PW.201
28	Amount paid to Alagu Security Services from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala on 13.2.95, 22.12.95, 10.1.96 and 17.4.96	9,950.00	P.1519 P.1533	PW.201
29	Expenditure incurred towards purchase of books from American Book House, Higginbothams and India Book House by Tmt. N. Sasikala from her C.A 2196 of Canara Bank, Mylapore Account on 3.2.94 and 21.2.94	4,074.10	P.1519 P.1527 P.1537	PW.201
30	Amount paid to Latham India from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala on 22.7.95	9,065.00	P.1519 P.1538	PW.201 .
31	Amount paid to V.G.Paneerdoss from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala on 6.11.95	13,450.00	P.1519 P.1539	PW.201 .
32	Amount paid to (Rajasekaran & Co.) Auditor from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala on 28.1.93,	1,26,500.00	P.1519 P.1540 to P.1543	PW.201 .

	28.3.95, 3.11.95			
33	Amount paid to Keerthi from CA 2196 of Canara Bank of Mylapore of Tmt. N. Sasikala on 11.12.92	6,633.00	P-1519 P.1544	PW.201
34	Amount paid to Khuzeema Manuwala from CA 2196 of Canara Bank Mylapore of Tmt. N. Sasikala on 14.12.92	7,165.00	P.1519, 1545	
35	Amount paid to LIC of India on 31.3.93 and 30.3.94 from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala (13748.60 x 2) towards policy No.750405742	27,497.20	P-1519	PW.201
36	LIC premium paid for March '95 in Policy No.750405742 of Tmt. N. Sasikala	13,748.60	Ex.P.15 46	Doc.1013 Letter of LIC, Trichy Dt.23.4.92
37	Amount paid to United India Insurance on 31.3.93, 13.4.93, 4.8.93, 18.3.94, 24.3.95 and 17.4.96 from CA 2196 of Canara Bank of Mylapore of Tmt. N. Sasikala	1,02,039.00	P.1519 P.1548 to 1553	PW.201
38	Amount paid towards L.F. charges and DD commission from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala on 1.12.92, 6.9.93, 14.10.93, 1.10.94, 7.10.94 and 31.12.94.	410.00	P-1519	PW.201
39	Amount debited towards interest for T.O.D. from CA 2196 of Canara Bank, Mylapore of Tmt. N. Sasikala on 10.3.92, 6.9.93, 14.10.93, 1.10.94, 7.10.94 and 31.12.94	3,170.00	P-1519	PW.201
40	Amount paid to Abbas from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 2.9.95	23,800.00	P-1382 P-1383	PW.201
41	Amount paid to Balus Colour Lab from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 28.9.95	54,660.00	P-1382 P-1009	PW.178 PW.201
42	Amount paid to BPL Gallery from CA 2018 of Canara Bank Mylapore of Selvi J.	1,28,530.00	P-1382 P-1384	PW.201

	Jayalalitha on 19.9.95			
43	Amount paid to Purnendupal from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 20.9.95	1,00,000.00	P-1382 P-1385	PW.201
44	Amount paid to Chandrasekar from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 12.3.96	25,000.00	P-1382	PW.201
45	Amount paid to Tmt. N. Sasikala on behalf of Tr. M. Jayaraman towards his share for obtaining the dealership in SPIC Jyothi.	1,50,000.00		PW.198
46	Amount paid to K. Damodarasamy Naidu, from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha	18,700.00	P-1382 P-1386	PW.201
47	Amount paid to Dr. Giri's Museum from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 20.9.95	57,250.00	P-1382 P-1387	PW.186 PW.201
48	Amount paid to HCL Limited from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 7.9.95	1,000.00	P-1387 P-1382	PW.201 PW.167
49	Amount paid to J. Haridoss from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 13.7.93	5,100.00	P-1382 P-1388	PW.201
50	Amount paid to Tvl. J.K. Brothers from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 11.1.96 and 5.3.96 (Rs.27,000 + 82,800)	1,09,800.00	P-1382 P-1389	PW.201
51	Amount paid to Tr.K.K.Venugopal from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 11.8.93, 18.8.93, 14.10.93, 5.11.93, 20.12.93 and 11.4.94	5,95,000.00	P-1382 P-1390 to 1394	PW.201
52	Amount paid to Tr. K.V. Viswanathan, from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on	20,000.00	P-1382 P-1395	PW.201

	21.8.93			
53	Amount paid to Tvl. Kapoors from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 30.9.95	1,30,779.40	P-1382 P-1396 P-678	PW.118 PW.201
54	Amount paid to Tvl. Kapoors by cheque on 15.7.95 (Cheque No.082199 of Canara Bank)	12,721.00	P-1519 P-1554 P-678	PW.118 PW.201
55	Amount paid by cash to Tvl. Kapoors on 4.5.95 and 7.6.95	44,264.00	P-678	PW.118
56	Amount paid to Tr. Kishore from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 10.10.95	25,000.00	P-1382 P-784	PW.146 PW.201
57	Amount paid to tmt. Latha Krishnnamoorthy from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 4.9.95	75,000.00	P-1382 P-1397	PW.201
58	Amount paid to MMWSS Board from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha 12.12.91 to 6.12.95	37,046.00	P-1382 P-1398 to 1411	PW.146 PW.201
59	Amount paid to Tr. G. Mohan from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 29.4.95	20,000.00	P-1382	PW.148 PW.201
60	Amount paid to Madurai Kamaraj University from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.7.93	5,00,000.00	P-1382 P-1412	PW.108 PW.201
61	Amount paid to New India Assurance from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 1.8.92	9,517.00	P-1382 P-1413	PW.201
62	Amount paid to Corporation of Madras from CA 2196 of Canara Bank Mylapore of Tmt. N. Sasikala on 22.2.93, 24.2.93, 15.10.93 and 14.2.94	1,858.00	P-1519	PW.201
63	Amount paid to Tvl. Moulis Advertisers from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 18.9.95	11,00,000.00	P-1382 P-1284	PW.183 PW.201

64	Amount paid to Tr. K.A-Panchapakesan from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 3.11.95	10,000.00	P-1382 P-1414	PW.201
65	Amount paid to Tr. K.Prem Chand from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 12.4.93	1,78,279.80	P-1382 P-1415	PW.201
66	Amount paid to Tvl. Rajasekaran & Co. from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 9.3.93, 20.1.95, 9.3.95 and 3.11.95	2,36,120.00	P-1382 P-1416 P-1417	PW.201
67	Amount paid to Tr. Ramamurthy from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.5.92	12,075.00	P-1382 P-1418	PW.201
68	Amount paid to Tr. Ramgopal from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 27.5.92	12,075.00	P-1382 P-1419	PW.201
69	Amount paid to Tr. Ramson's from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 5.8.95	6,447.00	P-1382 P-1420	PW.201
70	Amount paid to Ramnad District Consumer Forum from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 6.6.92 (Two entries)	5,940.00	P-1382	PW.201
71	Amount paid to Tmt. Rangammal from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 1.2.92, 29.4.92, 26.9.92, 3.4.93, 8.10.93, 30.12.94 and 20.5.95. (Rs.3000+12000+7000+3000+4000+ 7000+7000)	46,000.00	P-1382 P-818, 819	PW.201 PW.152 M.O.637 PW.126
72	Amount paid to Tr. Rangasamy from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on	35,000.00	P-1382 P-1421	PW.201

	15.11.95			
73	Amount paid to A-P.Telecom from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 27.01.1996	8,915.00	P-1382 P-1422	PW.201
74	Amount paid to Tvl.Rock Advertising from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 20.9.95 (two entries)	2,77,666.00	P-1382 P-1423	PW.201 PW.188 M.O.1593
75	Amount paid to R.O.Corporation of Madras from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha between 4.9.91 to 27.6.95	2,19,566.80	P-1382 P-1424 to 1432	PW.201
76	Amount paid to Salam Stores from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha from 9.7.91 to 6.12.95	12,73,642.00	P-680 P-1382 To P-1452	PW.201 PW.120
77	Amount paid to Romaga Foam from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha from 9.7.91 to 6.12.95	75,352.00	P-1382 P-1453	PW.201
78	Amount paid to C. Sango from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 19.4.94	10,258.56	P-1382 P-1454	PW.201
79	Amount paid to SBKC Carrier from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 6.1.95 and 1.12.95	42,400.00	P-1382 P-1455	PW.201
80	Amount paid to SE, MEDC from CA 2018 of Canara Bank Mylapore Selvi J. Jayalalitha between 10.7.91 and 6.11.95	58,463.00	P-1382 P-1456 to 1462	PW.201
81	Amount paid to Tr. V.Selvaraj from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 29.7.95 and 2.12.95	13,000.00	P-1382 P-820 P-821	PW.152 PW.201 M.O.637 – Page 223
82	Amount paid to SMCS Ltd., from CA 2018 of Canara Bank, Mylapore of Selvi J. Jayalalitha on 29.11.95	8,017.25	P-1382 P-1463	PW.201

83	Amount paid to Tr. D.Swameswara Rao from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 26.05.95	1,00,000.00	P-1382 P-1464	PW.201
84	Amount paid to Tr. Ram Jethmalani from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 19.7.95 and 9.9.95	2,00,000.00	P-1382 P-1465 P-1466	PW.201
85	Amount paid to Venkateswara Cine from C.A- 2018 on 14.10.1995	14,000.00	Ex.P1382, P.783	
86	Amount paid to Adyar Gate Hotel from C.A- 2018 on 19.09.95	1,75,246.25	Ex.P.1382, P.1467	
87	Amount paid to Agarwal Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 23.5.92	12,000.00	P-1382	PW.201
88	Amount paid to Vijaya Lakshmi Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 29.5.92	12,320.00	P-1382 P-1468	PW.201
89	Amount paid to Annapoorna Cafeteria from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.5.97	19,600.00	P-1382 P-1469	PW.201
90	Amount paid to Egmore Bhavan from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 15.5.92	19,300.00	P-1382	PW.201
91	Amount paid to Arasan Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.5.92	16,225.00	P-1382 P-1470	PW.201
92	Amount paid to Vasantha Bhavan from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 27.5.92	11,160.00	P-1382 P-1471	PW.201
93	Amount paid to Archana Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on	75,675.00	P-1382 P-679	PW.201 PW.119

	21.5.92			
94	Amount paid to Arya Bhavan Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 22.5.92	77,580.00	P-1382	PW.201
95	Amount paid to Welcome Hotel from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 9.5.92	22,000.00	P-1382 P-1473 X-18	PW.201 PW.112
96	Amount paid to Ashok Bhavan from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 3.6.92	21,250.00	P-1382	PW.201
97	Amount paid to Bombay Milk Bar from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha 25.5.92	7,500.00	P-1382	PW.201
98	Amount paid to Bombay Sweet Stall from CA 2018 of Canara Bank Mylapore on 25.9.92	15,000.00	P-1382	PW.201
99	Amount paid to Central Café from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 30.5.92	48,645.00	P-1382 P-1474	PW.201
100	Amount paid to Coffee House from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 27.5.92	17450.33	P-1382 P-1475	PW.201
101	Amount paid to Devanathan Sweets, from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 23.5.97	18,042.00	P-1382	PW.201
102	Amount paid to Ganapathy Vilas from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 26.5.92	12,996.00	P-1382	PW.201
103	Amount paid to Hotel Akash from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 3.6.92	18,422.00	P-1382	PW.201
104	Amount paid to Jothi Ananda Bhavan on 4.6.92 from CA 2018 of Canara Bank Mylapore of Selvi J.	8,840.00	P-1382	PW.201

	Jayalalitha			
105	Amount paid to Lakshmi Vilas from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 4.6.92	1,880.00	P-1382	PW.201
106	Amount paid to Master Bakery from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 27.5.92	9,091.50	P-1382 1476	PW.201
107	Amount paid to Sri. Jayaram Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 1.6.92	10,224.00	P-1382 P-1477	PW.201
108	Amount paid to Mayil Mark Mittai Kadai from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 1.6.92	39,000.00	P-1382 P-1478	PW.201
109	Amount paid to Nandini from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 15.5.1992	21,000.00	P-1382 X-15 to 17	PW.201 PW.111
110	Amount paid to New Rama Café from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 26.5.92	74,342.25	P-1382	
111	Amount paid to New Agarwal from CA 2018 Canara Bank Mylapore of Selvi J. Jayalalitha on 26.5.92	14,000.00	P-1382	
112	Amount paid to New Bombay Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.5.92	15,150.00	P-1382 P-1479	
113	Amount paid to Ramalakshmi Sweets from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 3.6.92	16,637.40	P-1382	
114	Amount paid to Roland Bakery from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 18.6.92	13,302.90	P-1382	
115	Amount paid to Salem Café from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.5.92	13,520.00	P-1382 P-1480	

116	Amount paid to AGK Travels from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 28.9.95	15,814.00	P-1382 P-1370	PW.201 PW.199
117	Amount paid to Anchor Cabs from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 28.9.95	19,211.00	P-1382 P-1286	PW.201 PW.185
118	Amount paid to Annamalai Bus from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 27.7.93 and 12.3.94	47,790.30	P-1382 P-1481 P-1482	PW.201
119	Amount paid to Govind Cabs from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 29.9.95	15,903.00	P-1382 P-1483	PW.201
120	Amount paid to Vincent Travels from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 28.9.95	27,502.00	P-1382 P-1285	PW.201 PW.184
121	Amount paid as interest towards T.O.D. between 27.1.92 and 3.11.95 from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha	11,861.00	P-1382	PW.201
122	Expenditure incurred by way of DD Commission from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 25.1.93, 27.9.94, 2.5.95, 1.9.95, 22,8.95 and 17.10.95	5,011.00	P-1382	PW.201
123	Expenditure incurred by way of folio charges from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on different dates	575.00	P-1382	PW.201
124	Amount paid to CM's Relief Fund from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 5.10.93	1,00,008.00	P-1382 P-1484	PW.201
125	Amount paid to Kanagabisheka Samith from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 26.3.93	1,08,000.00	P-1382 P-1485	PW.201

126	Amount paid to Sacred Heart Higher Secondary School from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 8.9.92	1,00,000.00	P-1382	PW.201
127	Amount paid to Rama Anchaneya Trust from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 12.5.94	1,00,008.00	P-1382 X-12, 13, 14	PW.201 PW 110
128	Amount paid to Tamilaga Inipagam from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 1.6.92	27,000.00	P-1382 P-1486	PW.201
129	Amount paid to TNG Music Academy from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 21.12.91	1,00,000.00	P-1382	PW.201 PW.109
130	Amount paid to President of Thevar Peravai from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 3.1.94	1,00,000.00	P-1382 P-1487	PW.201
131	Amount paid to R.V. Tower from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 17.3.92	50,000.00	P-1382 P-1488	PW.201
132	Amount paid to Warla Trust from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 14.9.93	1,00,000.00	P-1382 P-1489	PW.201
133	Amount paid to Tamil Nadu Films from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 20.9.95	49,500.00	P-1382 P-1490	PW.201
134	Amount paid to A-K. Vijaya Shankar from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 17.9.93, 5.4.95, 22.7.95, 20.8.94 and 26.10.95	80,000.00	P-1382 P-1491 To 1494	PW.201
135	Amount paid to Sun Shine from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 9.10.95	76,450.00	P-1382 P-1496	PW.201
136	Amount paid to Tr. Saminathan from CA 2018 of Canara Bank Mylapore of	94,000.00	P-1382 P-1496	PW.201

	Selvi J. Jayalalitha on 15.9.95 and 10.10.95			
137	Amount paid to Tamil Nadu Government Fund from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 11.1.92	1,08,000.00	P-1382	
138	Amount paid to United India Insurance from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 9.1.92, 28.3.92, 31.3.93, 29.7.93, 18.3.94, 16.3.95 and 24.3.95	1,32,796.00	P-1382 P-1497 to 1500	
139	Amount paid to VI G Tech from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 10.1.96	91,157.64	P-1382 P-1018	PW.201 PW.180
140	Amount paid to Chinna Thambi from Ca 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 29.5.92	7,500.00	P-1381 P-1501	PW.201
141	Amount paid to Vision Hire from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha on 3.3.93	2,50,000.00	P-1382 P-1502	PW.201
142	Amount debited from CA 2018 of Canara Bank Mylapore of Selvi J. Jayalalitha towards Indian Bank Account Government transactions on 28.8.95	15,90,726.00	P-1382 P-1503	PW.201
143	Amount paid to Post Master T. Nagar from CA 2196 of Canara Bank Mylapore of Tmt. N. Sasikala on 30.6.95	399.00	P-1519 P-1555	PW.201
144	Amount paid to Madras Telephones from CA 2196 of Canara Bank Mylapore of Tmt. N. Sasikala on 30.8.94 and 23.3.94	9,301.00	P-1519 P-1556 To P-1565	PW.201
145	Amount paid to MMWSSB from CA 2196 of Canara Bank Mylapore of Tmt. N. Sasikala between 7.4.93 and 16.3.95.	2,285.00	P-1519 P-1566 P-1567	PW.201
146	Amount paid to Marine Waves from CA 2196 of Canara Bank Mylapore of	8,000.00	P-1519 P-1568	PW.201

	Tmt. N. Sasikala on 27.2.93			
147	Amount paid to SE, MDC from CA 2196 of Canara Bank Mylapore of Tmt. N. Sasikala on 24.1.96	14,313.00	P-1519 P-1569	PW.201
148	Amount paid to Corporation of Madras of MS from SB 23218 of Canara Bank Mylapore of Tmt. N. Sasikala on 20.6.92	1,393.95	P-1510	PW.201
149	Amount paid to R.O. Corporation from SB 23218 of Canara Bank Mylapore of Tmt. N. Sasikala on 5.9.91	1,858.60	P-1510	PW.201
150	(i) Amount paid in cash to M/s. Nathella Anjaneyalu Chetty and Sons, towards cost of Silver items for Puja purposes silver Kavacham for Vinayaga Idol situated in front of Poes Garden residence for Gold Polishing and blass plates on the main doors of Poes Garden and towards the cost of six gold necklaces during Sept to Nov. 1995. Rs.1,52,000 (ii) Amounts paid to M/s. Nathella Anjaneyalu Chetty and Sons by cheque No.93293 and 93294 of Canara Bank Mylapore towards cost of two pairs of Gold Ear studs, studded with Diamonds (Vide bill No.45598 and 45599 – Rs.4,36,978/-)	5,88,978.00	P-1510 P-1570 P-1571 P-2262 P-2263	PW.201 PW.238 PW.238
151	Amount paid to Tvl. N. Rajasekaran and Sons from SB 24621 of Canara Bank Mylapore of Tr. VN Sudhakaran on 28.1.93	30,000.00	P-1572 P-1574	
152	Amount paid to United India from SB 24621 of Canara Bank, Mylapore of V.N.Sudhakaran	5,710.00	P-1572 P-1575	
153	Amount paid to S. Srinivasan from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 21.10.94	4,500.00	P-1576 P-1590	

154	Amount paid to R. Loganathan from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 28.2.94	3,000.00	P-1576 P-1591	
155	Amount paid to United India from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 18.3.94, 24.3.95, 6.12.95 and 27.3.96	32,087.00	P-1576 P-1592 to 1595	
156	Amount paid to OM Enterprises from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 13.3.96	36,105.00	P-1576	
157	Amount paid to Tr. P. Raghur from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 13.8.94	2,500.00	P-1576 P-1596	PW.201 PW.96
158	Amount paid to SAI Bhas from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 21.10.94	4,500.00	P-1576 P-1597	
159	Amount paid to Tr. Sampath from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 26.10.95	34,960.00	P-1576 P-1598	
160	Amount paid to Madras Telephones from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 19.9.95, 7.11.95, 26.2.96 and 26.4.96 (Rs.399 x 5)	1,995.00	P-1576 P-1599 to 1603	
161	Amount debited towards DD Commission from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 16.7.93, 17.1.94, 19.1.94 and 14.5.94	300.00	P-1576	
162	Interest paid towards TOD from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 31.12.94, 15.12.95 and 7.3.96 (813 + 930 + 360)	2,103.00	P-1576	
163	Amount paid to Tr. Krishna from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 9.11.94	2,500.00	P-1576 P-1604	
164	Amount paid to Post Master from CA 2220 of Canara Bank Mylapore of Tr. VN	399.00	P-1576 P-1605	

	Sudhakaran on 30.6.96			
165	Amount paid to upfront from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 27.10.95	3,500.00	P-1576 P-1609	
166	Amount paid to Tr. Anilkumar from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi.	2,500.00	P-1618 P-1619	PW.201 PW.97
167	Amount paid to Tr. Narayana Rao from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 6.10.94	4,500.00	P-1618 P-1620	PW.201 PW.195
168	Amount paid to Tr. G. Prabhakar Reddy from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 12.8.94	2,500.00	P-1618 P-1621	PW.201
169	Amount paid to Tr. P.V.Ravikumar from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 28.9.94	1,000.00	P-1618 P-1622	PW.201 PW.114
170	Amount paid to Tr. Suresh Bhatia from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 14.3.95	2,00,000.00	P-1618 P-1623	PW.201
171	Amount paid to Tr. R. Vijayan from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 27.4.95	2,000.00	P-1618	PW.201
172	Amount paid to Tr. A-K.Vijaya Shankar from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 5.4.95	20,000.00	P-1618 P-1624	PW.201
173	Amount paid to Milan Jothi from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 21.3.94	12,500.00	P-1618 P-785 to 787	PW.201 PW.147
174	Amount paid to United India Insurance from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 18.3.94, 24.3.95 and 27.3.96	21,494.00	P-1618 P-1625	PW.201
175	Amount paid to MMSWWB from CA 2219 of Canara	17,305.00	P-1618	PW.201

	Bank Mylapore of Tmt. J. Elavarasi. On 2.6.95			
176	Amounts debited from CA 2219 of Canara Bank Mylapore of Tmt. J. Elavarasi towards cheque book and DD Commission etc., on different dates	1,203.00	P-1618	PW.201
177	Amount paid to MMDA for allotment of a plot at Door No.E-83, Besant Nagar, by A-3 on 3.3.93 and development charges Rs.1500/- on 3.3.93 and scrutiny fee of Rs.475/- on 1.3.93. Plot cost Rs.2,88,750.00 Dev. Ch. Rs. 1,500.00 Scrutiny fee Rs. 475.00 Rs.2,90,675.00	2,90,675.00	P-725 P-718 P-726 P-727	PW.128
178	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1987-88 Rs.2675.00 (11/92) Rs.227770.00 (28.8.95)	2,50,445.00		PW.227
179	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1988-89 Rs.9282.00 (11/92) Rs.554200.00 (28.8.95)	5,63,482.00		PW.227
180	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1989-90 Rs.9905.00 (11/92) Rs.808256.00 (28.8.95)	8,18,161.00		PW.227
181	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1990-91 Rs.61549.00 (11/92) Rs.500000.00 (20.11.95) Rs.500000.00 (8.12.95) Rs.500000.00 (18.01.96) Rs.500000.00 (25.02.96) Rs.500000.00 (19.03.96) Rs.500000.00 (24.04.96)	30,61,549.00		PW.227
182	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1991-92 Rs.378065.00 (20.11.92)	25,78,065.00		PW.227

	Rs.1000000.00 (1.10.94) Rs.500000.00 (26.12.94) Rs.700000.00 (22.1.94)			
183	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1992-93 Rs.3891.45 (23.11.92) Rs.3343.00 (11.2.93)	3,92,488.00		PW.215 PW.227 PW.228
184	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1993-94 Rs.523757.00 (15.12.92) Rs.349171.00 (16.3.93) Rs.15442.00 (13.3.96)	8,88,370.00		PW.215 PW.227 PW.228
185	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1994-95 Rs.87158.00 (15.9.93) Rs.87158.00 (15.12.93) Rs.116212.00.(15.3.94)	2,90,528.00		PW.215 PW.227 PW.228
186	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1995-96 Rs.87158.00 (15.9.94) Rs.87158.00 (15.12.94) Rs.116212.00.(15.3.95)	2,90,528.00		PW.215 PW.227 PW.228
187	Income Tax remitted by Selvi J. Jayalalitha for A-Y. 1997-98 Rs.87158.00 (13.9.95) Rs.87158.00 (8.12.95) Rs.116212.00.(14.3.96)	9,24,316.00		PW.215 PW.227 PW.228
188	Wealth tax remitted by Selvi J. Jayalalitha for A-Y. 1987-88 during 11/92	34,381.00		PW.215 PW.227 PW.228
189	Wealth tax remitted by Selvi J. Jayalalitha for A-Y. 1988-89 during 11/92	89,619.00		PW.215 PW.227 PW.228
190	Wealth tax remitted by Selvi J. Jayalalitha for A-Y. 1989-90 during 11/92	2,68,475.00		PW.215 PW.227 PW.228
191	Wealth tax remitted by Selvi J. Jayalalitha for A-Y. 1990-91 during 11/92	6,02,757.00		PW.215 PW.227 PW.228
192	Wealth tax remitted by Selvi J. Jayalalitha for A-Y. 1991-	7,18,542.00		PW.201

	92 on 23.11.92			
193	Wealth tax remitted by Selvi J. Jayalalitha for A-Y.1992-93 on 23.11.92	13,51,590.00		PW.201
194	Income Tax remitted by Tmt. N. Sasikala for A-Y. 1991-92 during 2/93	2,23,750.00		PW.215 PW.227 PW.228
195	Income Tax remitted by Tmt. N. Sasikala for A-Y. 1992-93 during 2/93	3,00,550.00		PW.215 PW.227 PW.228
196	Income Tax remitted by Tmt. N. Sasikala for A-Y. 1993-94 during 13.3.96	7,62,151.00		PW.215 PW.227 PW.228
197	Wealth Tax remitted by Tmt. N. Sasikala for A-Y. 1991-92 during 2/93	14,240.00		PW.215 PW.227 PW.228
198	Wealth Tax reitted by Tmt. N. Sasikala for A-Y. 1992-93 during 2/93	1,17,955.00		PW.215 PW.227 PW.228
199	Expenditure by way of DDs and P.Os taken in favour of Tr. Syed Saleem of Pet Basheerabad. 7045 x 4 = 28100.00 7035 x 5 = 35175.00 63,355.00 From the SB 20614 of CBI Secunderabad of Selvi J. Jayalalitha during the check period	63,355.00	P-936	PW.164
200	Amount paid to Tr. Ravinder Reddy through Andhra Bank, Basheerabad Branch (SB 2803) from SB 20614 of CBI Secunderabad of Selvi J. Jayalalitha during check period 1035 x 6 = 60210 10040 x 13 = 130520 190730	1,90,730.00	P-936	PW.164
201	Amount paid to J.R. Rao on 1.2.95 from SB 20614 of CBI Secunderabad of Selvi J. Jayalalitha	76,337.00	P-936	PW.164

202	Amount paid to Thirumala Fertilizers from SB 20614 of CBI Secunderabad of Selvi J. Jayalalitha on 11.1.94	3,835.00	P-936	PW.164
203	Tax deducted at source in respect of MIDR 66/9 on 26.3.92	3,332.00	P-936	PW.164
204	Amount paid towards BPO Commission from CA 1068 of Indian Bank, Abirampuram of Tr. VN Sudhakaran on 21.12.94	301.00	P-1111	PW.182
205	Amount paid towards I.C. Charges and Folio Charges from CA 1068 of Indian Bank, Abirampuram of Tr. VN Sudhakaran on 16.4.94, 13.5.94, 15.3.95, 28.3.95 and 31.3.95	125.00	P-1111	PW.182
206	Amount paid to Temporary OD as interest from CA 1068 of Indian Bank, Abirampuram on 31.12.94	388.00	P-1111	PW.182
207	Amount paid to Tr. Srinivasalu on 12.5.95 from CA 1068 of Indian Bank, Abirampuram of Tr. VN Sudhakaran.	4,410.00	P-1111	PW.182
208	Amount paid to Tr. A-K.Vijaya Shankar from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi. On 22.7.95	20,000.00	P-1109	PW.182
209	Amount paid to Tr. D. Srinivasan from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi. On 7.2.96	1,40,000.00	P-1109	PW.182
210	Amount paid to Tr. Dasan from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi 14.10.95	1,052.00	P-1109	PW.182
211	Amount paid to Tr. Ramadoss from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi on 14.10.95	5,845.00	P-1109	PW.182
212	Amount paid to Tr. Ramson's from CA 1171 of Indian Bank, Abirampuram	9,963.00	P-1109	PW.182

	of Tmt. J. Elavarasi on 26.10.95			
213	Amount paid to Tr. Vedagiri from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi on 3.11.95	20,000.00	P-1109	PW.182
214	Amount paid to Tr. Veerasamy from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi on 7.11.95	3,500.00	P-1109	PW.182
215	Amount paid to Tr. Durai Samy Nadar from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi on 8.11.95, 12.12.95, 7.2.96, 9.9.96 and 14.3.96 (Rs.13500 + 13150 + 27025 + 10800 + 27550)	92,025.00	P-1109	PW.182
216	Amount paid to Tmt. Lakshmi from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi on 4.12.95	591.60	P-1109	PW.182
217	Amount paid to Tr. D. Vimal Kumar from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi on 29.3.96	21,000.00	P-1109	PW.182
218	Amount paid to Supdt. Engineer from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi. On 24.1.96	1,434.00	P-1109	PW.182
219	Amount paid to telephone departments from CA 1171 to Indian Bank, Abirampuram of Tmt. J. Elavarasi. On 29.12.95, 24.1.96 and 23.3.96 (Rs.399 x 3)	1,197.00	P-1109	PW.182
220	Amount paid towards interest for T.O.D from CA 1171 of Indian Bank, Abirampuram of Tmt. J. Elavarasi. On 17.9.95 and 31.12.95 (Rs.6455 + 9715)	16,170.00	P-1109	PW.182
221	Amount paid to DD Commission and other charges from CA 1171 of	6,865.00	P-1109	PW.182

	Indian Bank, Abirampuram of Tmt. J. Elavarasi. On 19.10.95, 7.2.96, 9.2.96, 14.2.96, 15.3.96 and 31.3.96			
222	Amount paid to Tele Communication Department. From SB 4119 of Indian Bank, Abirampuram of J. Vivek s/o. Tmt. J. Elavarasi. On 14.7.95	13,072.50	P-1138	PW.182
223	Amount paid to Tr. M. Natarajan, Tamilarasi Press from CA 1053 of Indian Bank, Abirampuram of M/s. Anjaneya Printers (P) Ltd., towards the loan A/c in Indian Bank, Abirampuram in respect of the loan availed by Tamilarasi Publication (P) Ltd., on 25.6.94	40,96,565.00	P-1238 P-1226	PW.182
224	Amount paid to Tamilarasi Private Limited Account No.CA 372 of Indian Bank, Abirampuram from CA 1053 of Indian Bank, Abirampuram of M/s. Anjaneya Printers (P) Ltd., on 14.7.94	12,03,435.00	P-1226 P-1239	PW.182
225	Other items of household expenditure of Selvi J. Jayalalitha at Poes Garden as per the following particulars. i. Salary for Tr. Jayaraman at Rs.3000/- per month from 9/93 to 10/96 (37 months) - Rs.1,11,000/- ii. Salary for Tr. Vijayan from 6/91 to 4/96 at Rs.1500/- per month for 59 months - Rs. 88,500/- iii. Salary for 6 drivers from 6/91 To 4/96 at Rs.1,500/- per month	16,15,500.00		PW.198

	For 59 months - Rs.5,31,000/- iv. Salary for Electrician for 6/91 to 4/96 at Rs.1,500/- per month for 59 months. - Rs. 88,500/- v. Salary for two sweepers from 6/91 to 4/96 at Rs.750/- per month for 59 months. - Rs. 88,500/- vi. Salary for Cook Tr. Selvaraj at Rs.750/- per month for 59 months from 6/91 to 4/96 - Rs. 44,250/- vii. Salary for Tmt. Rajamma, cook at Rs.500/- per month for 59 months from 6/91 to 4/96 - Rs. 29,500/- viii. Salary for 7 Assistant Maids (Male and Female servants) at Rs.200/- per month for 59 months from 6/91 to 4/96 - Rs. 82,600/- ix. Salary for Dhoby at Rs.3000/- per month for 59 months from 6/91 to 4/96 - Rs.1,77,000/- x. Milk expenditure 18 Ltrs. Per day At Rs.7.50 per litre for 59 months From 6/91 to 4/96 - Rs.2,38,950/- xi. Telephone Bill for Phone No.4991414 for 59 months from 6/91 to 4/96 at Rs.1000/- per month			

	(Average bill amount) - Rs. 59,000/- xii. Flowers purchased for 59 months For 59 months at Rs.1,300/- per month 6/91 to 4/96 - Rs. 76,700/-			
226	Expenditure incurred in connection with the marriage of foster son Tr. VN Sudhakaran with Tmt. Sathiyalakshmi on 7.9.95 A- Expenditure incurred for erection of marriage pandal over and above the admitted / recorded payments (as estimated by P.W.D authorities) Rs.5,21,23,532.00 b. Expenditure incurred towards cost of food, mineral water and thambulam (assessment based on available materials) Rs. 1,14,96,125/- c. 34 Nos. TITAN Watches purchased on cash payment. Rs.1,34,565.00 d. Amount paid to Tr. Syed Bawker towards stitching charges for wedding dress of Tr. VN Sudhakaran - Rs.1,26,000/- e. Amount paid for purchase of 100 silver plates (paid by Tmt. N. Sasikala) Rs.4,00,000 f. Postal expenses for dispatch of 56,000 wedding invitations – Rs.2,24,000	6,45,04,222.00	P-1019 P-1371 to P-1376 P-1292	PW.181 PW.200 PW.192 PW.196 PW.238 PW.189 PW.228
227	Kodanad Tea Estate in S.No.168 of Kothagiri Village i. Expenditure incurred for	12,20,310.00	P-1964 P-1965	PW.205

	construction of bunglow structure – Foundation only – Rs. 7,00,000/- ii Expenditure incurred towards laying HDPE Pipes Rs. 5,20,315/-			
228	Amount paid by Tmt. N. Sasikala to Tr. V.N. Kanniyappan, Proprietor, Lakshmi Marbles, Choolaimedu, Chennai – 94 towards the cost of marbles and blaze titles supplied to Sengamala Thayar Memorial College for Women at Mannargudi.	10,82,420.00	P-1382 P-1109	PW.190
229	Amount spent towards electricity power connection for 31-A Poes Garden (new residence) for SC Account Nos.203-43-209 SC Connection charge Rs.1,400/- security deposit Rs.1,000/- Electricity consumption charges upto 30.4.96 – Rs.30,210/-	40,690.00	P-67	PW.21
230	Amount spent for securing electricity power connection in respect of SC No.208-43-216 to 208-43-219 for 31-A Poes Garden at the rateof Rs.6,400/- per service connection	25,600.00	P-67	PW.21
231	Amount paid to Tr. Rajesekaran from SB A/c. No.25389 of Canara Bank Mylapore of Tmt. J. Elavarasi. On 28.1.93	30,000.00	P-1613 P-1614	PW.201
232	Amount paid to United India Insurance Company from SB No.25389 of Tmt. J. Elavarasi. On 31.3.93	9,369.00	P-1613 P-1615	PW.201
233	Amount paid to Tr. Subbarama Reddy from SB A/c. No.25389 Canara Bank Mylapore of Tmt. J. Elavarasi. On 12.5.95	4,410.00	P-1613 P-1616	PW.201
234	Amount paid to Tr. Srinivasalu Reddy from S.B.	4,590.00	P-1613 P-1617	PW.201

	A/c. No.25389 Canara Bank Mylapore of Tmt. J. Elavarasi. On 12.5.95			
235	Amount spent towards providing extra amenities in Swaraj Mazda Vans (Three) TN -09/H-3541, TN-09/ H-3595 and TN-09/H-3506 of M/s. Anjaneya Printers (P) Ltd., paid to Tr. Mohan, Nikhil enterprises, Chennai - 1 4	7,50,000.00	P-1940 P2031	PW.201 PW.148
236	Expenditure towards electricity consumption charges in respect of SC No.211-11-179 dt 1.8.75 of Jaya Publications at C-8, Thiru-vi-ka Industrial Estate, Chennai – 32 for the check period	2,27,750.00	P-805	PW.149
237	Expenditure towards electricity consumption charges in respect of S.C. No.211-11-180 dt. 1.8.75 of Namadhu MGR at C-8 Tr-vi-ka Industrial Estate for the check period	27,529.00	P-806	PW.149
238	Expenditure towards electricity consumption charges in respect of SC No.211-11-261 dt 17.3.90 at MF-9, Guindy Industrial Estate, Chennai – 32 in the name of M/s. Jaya Publications.	2,69,102.00	P-798	PW.19
239	Expenditure towards electricity consumption charges for the premises of M/s. Jaya Publications at MF-9, Industrial Estate Chennai-32 for the check period (including deposit of Rs.12,000)	97,381.00	P-789	PW.149
240	Expenditure towards electricity consumption charges including deposits in respect of the premises of M/s. Anjaneya Printers (P) Ltd., at No.48, Jawaharlal Nehru Road, Chennai – 97	1,594.00	P-804	PW.149

241	Expenditure towards electricity consumption charges and deposits in respect of SC No.211-11-273 of M/s. Jaya Publications for the period from 9/92 to 12-93	1,08,138.00	P-807	PW.149
242	Expenditure towards electricity consumption charges and deposits in respect of SC No.211-11-303 of M/s. Sasi Enterprises at A-28, Industrial Estate, Chennai – 32 for the check period	58,889.00	P-808	PW.149
243	Expenditure towards electricity consumption charges of M/s. Anjaneya Printers (P) Ltd., in the name of the following service connections viz., i. M/s. Sastri Manufacturers, SC No.211-05-141 for the period 9/93 to 4/96 – Rs. 1,33,766/- ii. M/s. Sastri Manufacturers, SC No.211-05-142 for the period 9/93 to 2/95 (disconnected) – Rs. 1,447/- iii. M/s. Uni Offset Printers SC No.211-05-273 for the period 9/93 to 4/96 – Rs. 1,82,127/- iv. M/s. Amar Enterprises SC No.211-05-275 for the period 9/93 to 4/96 – Rs. 4,21,093/-	7,38,433.00	P-800 To 803	PW.149
244	Amount paid to (over and above the document value concerned in document No.282/94 dt. 27.6.94 of SRO North Madras) M/s. Fiesta Properties (P) Ltd., by M/s. Jaya Publications towards the cost of acquisition of flat at Door No.9899 of Luz Church Road, Chennai – 4	4,63,000.00	P-1903 P-1924 P-1925 P-1935 P-1903 P-1933 To P-1935	PW.30 PW.201

	Total	11,56,56,833.41		
245	Vijayasekar Services	44,341.35		PW.194
246	Thevar Automobiles	9,73,452.00		PW.197
247	Kumaran Silks	4,84,712.00	P-1387 P-1382	PW.201
248	James Fredrich	30,00,000.00		PW.167
	Grand Total	**12,00,59,338.76**		

65.1) The expenditure incurred by the accused between 1.7.1991 and 30.04.1996 are detailed in Anx.IV (Ex.P.2330). The said expenditure consist of ;

(i) Amount paid towards interest in respect of the loan.
(ii) Amount paid to Corporation of Madras towards sanction of building plan.
(iii) Amount paid to Corporation, MMWSSB.
(iv) Amount paid for the purchase of provisions.
(v) Amount towards LIC premium.
(vi) Amount paid towards DD Commission.
(vii) Amount paid to telecom and Electricity Department.
(viii) Income Tax and Wealth Tax.
(ix) Household Expenses.
(x) Marriage Expenses.
(xi) Other outgoings.

65.2) In proof of the above expenditure, the prosecution is examined PWs.19, 20, 21, 47, 52, 96, 97, 110, 111, 112, 114, 118, 119, 128, 145, 146, 147, 148, 149, 152, 154, 164, 178, 180, 182, 183, 184, 186, 190,

195, 196, 198, 199, 200, 201, 205, 215, 224, 227, 228, 237, 238 and has produced large number of exhibits which are discussed herebelow:

65.3) **Item Nos. 1 to 8**:

The expenditure incurred by the accused towards payment of interest on the loan availed by M/s Jaya Publications, Sasi Enterprises, J. Farm Houses, J.S. Housing Development, J. Real Estate, M/s Anjaneya Printers, M/s Lex Property Development (P) Ltd., and Maha Subhalakshmi Kalyana Mantapam is spoken to by PW 182 Sri. Arunachalm, the Chief Manager, Indian Bank of Abhiramapuram Branch. Through this witness, the prosecution has marked Ex.P-1027 true copy of the bank ledger note book, which discloses the grant of medium term loan of Rs.1.50 Cr. to M/s Jaya Publications on 28.5.1992. The said loan amount was closed on 25.6.1994 by which date a sum of Rs. 50,93,921/- has been paid towards the principal, interest and security deposit.

The statement of account in respect of Account No. OMTL 52 marked through PW.182 as Ex.P.1260 reveals that an amount of Rs. 15 lakh was released to M/s Sasi Enterprises on 13.7.1994 and an amount of Rs. 10 lakh on 13.1.1995. In respect of this account, an amount of Rs. 6,87,706/- is seen to have been paid towards interest upto 31.3.1996 and an amount of Rs.

11,44,977/- was paid towards the repayment of principal. It is shown therein that a sum of Rs. 12,83,678/- is due under this account.

Ex.P-1212 marked through PW 182 is the OMTL statement of account pertaining to J Farm House. As on 30.4.1996 an amount of Rs. 23,774/- is seen to have been paid towards the interest in respect of this loan. Ex. P-1173 is the statement of account relating to JS Housing Development. As per the evidence of PW 182, an amount of Rs. 11,887/- was transferred to this account from Current A/c. No. 1062 towards interest. This entry finds place in Ex. P-1173.

In respect of the loan availed by J Real Estate from the Indian Bank of Abhiramapuram Branch, a sum of Rs.11,887/- is shown to have been transferred to this account on 27.2.1996 towards the interest, which has been duly shown in item No. 5 of Annexure-IV. This entry finds place in Ex. P-1163.

Ex.P-1233 is the OMTL statement of account of Anjeneya Printers. It is evidenced therein that an amount of Rs. 7,70,656/- towards interest and an amount of Rs. 4 lakh was paid towards the principal leaving a balance of Rs. 51,98,749/- as on 30.4.1996. Thus, the repayment of interest of Rs. 11,81,425/- is duly shown in item No. 6.

Ex.P-1356 is the statement of account of Maha Subhalakshmi Kalyana Mantapam. According to PW.182, the said concern availed temporary OD facility as per the letter Ex. P-1357, dt. 13.12.1994 and the account extract relating to this OSA/TOD/3, an amount of Rs. 3,84,400/- was paid by way of interest during 29.12.1994 to 20.1.1996.

PW.182 has also spoken about the loan account bearing No. OMTL-65 standing in the name of Lex Property Development (P) Ltd., and has stated that the Head office asked the Branch office to include Rs. 45 lakh already released under this account and has deposed that an amount of Rs. 17,52,069/- has been repaid towards the interest under this account. This entry finds place in Ex. P-1330.

The accused have not disputed the loan transaction or the contents of the statement of accounts produced by the prosecution as above. Even otherwise, these documents being the statements of accounts maintained by the bank in the regular course of its business are admissible in evidence as per the provisions of the Bankers' Books Evidence Act. As a result, I hold that the prosecution has proved the item Nos. 1 to 8 of Annexure - IV.

65.4) **Item Nos. 9 to 21** :

These items pertain to the amount paid to the Corporation of Madras towards the sanction of building

plans and the incidental charges levied by the Corporation. In proof of this expenditure, the prosecution has mainly relied on the evidence of PW.s 19 and 20.

PW.19 Subhash Chandran is the Sr. Planning Organizer in the Madras Metropolitan Development Authority. This witness has deposed that A-1 had submitted an application seeking permission to construct two residential portions at No. 36, Poes Garden in an area of 4888.67 Sq. ft. Ex. P-48 is the file relating to the said sanction. A-1 has signed the application as the Prop. of Natya Kalinikethan. The Madras Metropolitan Development Authority collected Rs. 2,850/- as development charges on 22.11.1991 and granted permission on the same day. This witness further deposed that A-1 submitted another application to construct a residential building on 30.11.1992. Ex. P-49 is the file contains that application, Indemnity Bond, copy and copy of the original document. On 7.12.1992 Rs. 550/- was collected as a fee and the permission was granted on 7.12.1992. This application also submitted by her as Prop. of Natya Kalanikethan.

PW-19 further deposed that an application seeking permission to construct 4 residential portions in RS No. 1567/63 and 1567/50 on Mylapore was received from A-1 on 25.1.1993 to construct a building measuring 953 Sq. mtrs. with basement, ground floor and three upper

floors. Ex. P-50 is the file relating to the said permission. Rs. 2,250/- was collected as development charges and the permission was granted on 10.2.1993.

On 10.11.1995 an application seeking permission to construct a building for Lex Property Development (P) Ltd., at No. 149/150, TTK Road, Alwarpet was received under the signature of Mr. V.N. Sudhakaran as per the file Ex. P-51. The permission was sought to construct a basement, ground floor and two more floors. Rs. 5,300/- was collected as development charges and Rs. 1800/- as scrutiny amount, and Rs. 99,600/- was paid as security deposit on 11.2.1995 and the permission was accorded on 12.12.1995.

PW-19 further deposed that an application seeking permission to construct a house at Sy. No. 2/1-B/3A, Sea Shell Avenue at Sholinganallur on behalf of J Farm House was submitted by Mrs. Elavarasi on 9.2.1996. The permission was refused as per Exs. P-52 and P-53.

An application seeking permission to construct a house at No. 5, Murugeshan Street in T. Nagar was submitted by Mr. V.N. Sudhakaran in his capacity as a partner of J Real Estate to construct a house measuring 584.44 Sq. mtrs. The requisite permission was given on 22.11.1995 as disclosed in Ex.P-54.

This witness has further deposed that on 13.3.1992 an application under the signature of the partner of Jaya Publications was received for construction of a commercial complex at S-7, Thiru Vi-Ka Industrial Estate, Guindy, Chennai along with the required documents and the requisite permission was granted on 18.3.1992 after collecting the development charges of Rs.2,500/-, security deposit of Rs. 21,000/- and Rs. 30,000/- by way of car parking relaxation as evidenced in Ex. P-55.

On 7.10.1991 another application under the signature of the partner of Jaya Publications was filed seeking permission to construct office building at S-7, Ganapathy Colony, Thiru. Vi-Ka Industrial Estate for construction of ground and 1st floor and the permission was granted on 18.3.1992 as per Ex. P-56.

This witness further deposed that permission was also sought for construction of the house at plot No.E-83/A in Sy. No. 151 of Thiruvanmuyur village by A-3 as per Ex.P-56 and on 26.2.1993 he filed another application seeking permission to construct a house with ground and 3 upper floors and the permission was granted on 3.3.1993 by collecting the fee of Rs. 1500/- as per Ex. P-57. There is no cross-examination of this witness and the accused have not disputed the documents marked through this witness. Thus, establishing the payment of the requisite charges and

fees to the Corporation of Madras towards sanction of the building plans as detailed in item Nos. 9 to 21.

PW-20 the Chief Engineer of Chennai Corporation, who has deposed that A-1 sent a signed application seeking to construct a ground floor and 1st floor on No. 36, Poes Garden on behalf of Natya Kalanikethan as per the file Ex. P-58. In respect of the said permission, the Madras Metropolitan Development Authority collected Rs. 12,480/- as development charges and scrutiny fees of Rs. 2,00/-.

This witness further deposed that A-1 submitted another application on 19.2.1993 seeking permission to construct an additional building at No.36, Poes Garden. The place was inspected and on the same day the permission was granted to construct the underground, ground floor and 3 more floors of the total area of 10,257.05 Sq. ft. by collecting fee of Rs.21,085/- as disclosed in the file Ex.P-59. On the same day, the property was inspected and permission was granted as per Ex.P-60 on collecting the fee of Rs.10,925/-.

This witness further deposed that permission was sought by Sastri Nuts and Bolts Manufacturing Ltd., to expand the existing factory at No. 48 and applied for the permission and as per the application, dt. 12.11.1993, permission was granted on 26.11.1993 and it could be seen in the file Ex. P-61. This witness identified the

building plan Ex. P-42 and further stated that the permission was sought to construct ground floor and 1st floor measuring 6568 Sq. ft. and Rs. 28,600/- was collected as fee.

This witness also spoke about Ex.P-62 the file relating to the permission sought for by A-1 to expand the building at No. 212-213, St. Mary's Road, Chennai and deposed that a sum of Rs. 1,785/- was collected and permission was granted on 5.2.1992.

Likewise, A-3 V.N.Sudhakaran applied for extension of the building at No. 5, Murugeshan Street and permission was granted on the same day on collecting Rs.70,140/- as mentioned in the file Ex.P-54.

This witness also spoke about the permission granted for modification of the building at No. 19, Pattammal Street, Mylapore as per Ex.P-63 on the payment of Rs. 1400/- towards the fee and further deposed that A-3 applied for permission to demolish the house at No. 21, Padmanabha Street as Prop. of Anjaneya Printers and the permission was asked to build a ground floor and the 1st floor and the same was accorded as per Ex.P-64 on collecting the fee of Rs.14,560/-.

According to this witness, Ex.P-56 is the file containing the building plan, permission and the receipts for payment of the licence fee to Madras

Metropolitan Development Authority and scrutiny fees on behalf of Jaya Publications for additional constructions, II Floor, S.7 Ganapathy Colony, amounting to Rs.45,795/-. Through this witness, Ex.P.65, the file relating to the application submitted by N. Sasikala for M/s. Jaya Publications for change of roof in the rest room of the workers at Jaya Publications building at Guindy Estate is marked and this witness and deposed that Rs.13,840/- was collected as fee. Towards the construction of underground, ground floor and two more floors, the Corporation collected Rs.1,45,320/- as per Ex.P-51. Likewise, the Prop. of M/s Sasi Enterprises submitted an application to construct a factory at Thiru Vi-Ka Industrial Estate on 1.2.1996 and the permission was accorded on the same day on collecting the fee of Rs.4,76,575/- as per Ex. P-66. This witness also identified the file Ex.P-292 containing the documents submitted by A-3 seeking permission to construct a house at 7th Avenue, Thiruvanmiyur and stated that Rs.14,576/- was collected towards the fee.

Though this witness is cross-examined, nothing is brought out in the cross-examination to doubt the veracity of the testimony of this witness and the genuineness of the documents produced by him. Even otherwise, the documents produced by this witness being the copies of the public records maintained in the

course of performance of official acts are attached with legal presumption and are admissible in evidence without any further proof. The accused have no where disputed the statutory permission obtained by them for constructing new buildings and additions to the building as noted in Exs. P-65, 64, 51, 58, 54, 63, 56, 48, 49, 50, 59, 60, 61, 62, 66 and 76 respectively. The files produced by PWs 19 and 20 referred above contain the applications with the signatures of the respective accused, building plans, copies of the title deeds and the receipts for having paid the charges as well as the proceedings maintained by the concerned Municipal Authority.

65.5 **Item Nos. 23 to 35, 37 to 44, 46, 48 to 54 & 56 to 176:**

PW-201 Vidhya Sagar, officer in Canara Bank of Mylapore Branch, Chennai is examined to prove various payments made to different persons and concerns mentioned in item Nos. 23 to 35, 37 to 44, 46, 48 to 54 and 56 to 176 and through this witness, the prosecution has marked the corresponding documents as exhibits as shown in the last but one column of the above table. The learned counsel for the accused have not disputed the above payments and the genuineness of the documents marked through this witness in proof of the expenditure incurred by A-1, as a result the

prosecution has proved the expenditures detailed under the above items.

65.6) **Item Nos. 178 to 198:**

PW.227 Sundarajan, Commissioner of Income Tax has given the details of Income Tax remitted by A-1 and through this witness, the relevant exhibits are marked in proof thereof as detailed in the above table. Likewise, **PW.228** Rajasekharan, the Chartered Accountant, working for A-1 and A-2 has spoken about the wealth tax returns submitted by A-1 and the wealth tax paid by her. The expenditure incurred by A-1 in this regard is not in dispute.

65.7) **Item Nos. 229 & 230:**,

PW-21 Narayanan, the Superintending Engineer in Tamil Nadu Electricity Board has spoken about the test reports submitted by him regarding the electric connection given to the house at No.34-A, Poes Garden. Through this witness, the prosecution has marked Ex.P.67 the file containing the details of the electrical installation. According to this witness, electric connection was given only after completion of the construction of the building (This witness has clarified that in Ex.P-67 instead of Door No. 36 and 34-A, it is mentioned as 36 and 36-A). This witness has further stated that after personal inspection and on

ascertaining the completion of the electrical work, on 22.4.1996 he gave the electric connection to 4 floors situate at Door No. 34-A. This witness is not cross-examined by the accused and the document marked through this witness is not challenged. Ex.P-67 marked through this witness contain the details of 7 domestic services existing at 36 and 36-A of Poes Garden and the details of service connection charges, security deposit, development charges and the collection details, which are duly signed by the Executive Engineer (Operation & Maintenance).

PW-118 S.R.Kapoor is examined by the prosecution to prove the expenditure shown at item No. 53 of Annexure - IV. According to this witness, since 1992 he has been running 'Kapoor's Furnishing Fabrics Company' at Peter's Road, Chennai. From May, 1995 to September 1995, he sold window curtains and kosa covers to A-1 and he was paid Rs.40,000/- and another time Rs.4,264/- in cash and received two cheques for Rs.12,721/- and Rs.1,30,779.40. Through this witness, the prosecution has marked Ex.P-678 the accounts statement maintained by him. In the cross-examination, it is elicited that Ex.P-678 the statement was prepared and submitted before the court on the date of his examination, as such the said document cannot be relied. But, the accused have not disputed the payment of cheque of Rs. 1,30,779.40 by A-1 towards the

purchase of the window curtains, which are duly corroborated by Exs.P-1382 and P-1396 as spoken to by PW.201, as a result the prosecution has convincingly proved the expenditure detailed in item No. 53.

PW-111 Achuthan, Manager of Nandini Sweets has stated that, on the instructions of the Assistant of A-1, on 13.4.1992 he sent 1000 packets of sweets worth Rs. 21,000/- to the house of A-1 on 14.4.1992 and in the next month, he received a cheque for Rs.21,000/-. The photo copy of the bank challan is marked through this witness as Ex.P-15. In the cross-examination, this witness has reiterated that the police had enquired him during the investigation, but the police did not seize the books of account from his possession. He has further stated that the originals of Exs.P-15 to P-17 were written by the Accountant and he has brought the said books before the court on the date of his examination. He has also admitted that his signature does not find place in Exs.P-15 to P-17. There is no cross-examination by the accused in respect of sale of sweets and receipt of Rs.21,000/- by way of cheque as stated by this witness. He has asserted in the cross-examination that the cheque was given to him personally. The oral testimony of this witness is duly corroborated by the documentary evidence and therefore, there is no reason to disbelieve the testimony

of these witnesses regarding the purchase of sweets amounting to Rs. 21,000/- by A.1.

PW-112 Venkatarama Upadhyaya has deposed that he has been running a hotel by name 'Welcome Hotel' at Purasaivakkam. In 1994 on Tamil New Year, Thandiyarpet Tahsildar asked him to supply 1000 packets of kara and sweets and accordingly, he supplied the said items and towards its price, the Tahsildar gave him a cheque for Rs.22,000/-, which was signed by A-1. This witness deposed that he has brought the original and photo copies of the day book. Through this witness, the prosecution has marked Ex.P-18 viz., pages 70 and 71. In the cross-examination, it is elicited that PW 112 is not acquainted with the signature of A-1 and Ex.P-18 is written by his Accountant Kasthuri Raja, who is presently working in his brother's hotel. He denied the suggestion that Ex. P-18 is a fabricated document and asserted that Ex. P-18 was submitted for Sales Tax Assessment and the office seal is found on 526th page. On going through his evidence, I find that PW.112 is an independent witness and no circumstances are brought out in the cross-examination to show that he has given false evidence before the court.

PW-119 Raju, owner of 'Archana Sweets' has deposed that Ex. Chief Minister bought sweets from his shop on 12.4.1992. Four persons purchased the sweets

for Rs.24,000/- as per Bill No.410 and on 13.4.1992 one Siddaiah came to the shop with few others and bought sweets for Rs. 51,675/- and in respect of the said purchases, about one month thereafter, money was paid through two cheques drawn on Canara Bank. The said cheques were signed by A-1. Through this witness, the prosecution has marked Ex.P-679. Ex.P.679 is the zerox copy of the Day Book maintained by PW.119 containing the entries regarding the cheque payment of Rs.24,000/- and Rs.51,675/-. In the cross-examination, it is suggested that during the enquiry he stated before the police that two persons from AIADMK party had come to his shop and he prepared the 1st bill in the name of Lakshmi and another bill in the name of Siddaiah. He reiterated that the cheques were drawn by A-1.

PW-178 Armugam is examined to prove item No. 41 amounting to Rs. 24,660/-. According to this witness, he is running a photo studio by name 'Balu Colour Lab' for the past 21 years. He knows A-1 and he had taken many photographs in AIADMK party functions. In the year 1995 during the marriage of A-3, the foster son of A-1, which took place in Chennai, he took photographs for 4-5 days during wedding function. He was assisted by his two sons Shankar and Balu and two workers. After developing the prints, he gave them to Chief Minister's office and received Rs. 54,660/-

through Canara Bank cheque signed by A-1. He identified the cheque Ex. P-1009. Through this witness, the prosecution has also marked the letter written by him to A-1 as per MO 725 and three albums as MO 720 (A, B & C). This witness stated in the chief-examination that he gave the negatives of those photos to A-1. This witness also identified the photographs taken by him as per MO.s 722 and 667, but relating to M.O.772 the photographs, this witness stated that he does not remember having taken those photographs.

PW-114 Ravi Kumar has deposed that, he along with Srinivasa Reddy started Lex Property Development (P) Ltd., He had invested Rs.1,000/- and Srinivasa Reddy had invested Rs. 4,500/-. They opened Current A/c. in Indian Bank at Peter's Road. In 1991 Subbirama Reddy was elected as an M.P. and stayed at Delhi. So, he could not commence the business. In June, 1993 he wanted to change the company to his friends. So, he handed over the companies documents and unused cheques to Sudhakar Reddy, who was with Subbarama Reddy. This witness further deposed that, after sometime, Sudhakar Reddy gave him a cheque for Rs.1,000/- and another cheque for Rs.4,500/- in the name of Srinivas Reddy. He identified his signature on Ex.P.573 and P.574. i.e., zerox copies of Memorandum of Association and Articles of Association of M/s. Lex Property Development (P) Ltd.,. There is no cross-

examination of this witness, as such, the prosecution has proved that the aforesaid sum of Rs.5,500/- was received by PW.114 from A.4.

PW-128 Balakrishnan has deposed that he was working as an Asst. Secretary (Co-ordination) in Tamil Nadu Housing Board from December, 1996 to January, 2000. Regarding this case, he produced Exs.P-718 and P.719 the files maintained in the Tamil Nadu Housing Board. He further deposed that A-3 submitted an application for allotment of a site as per Ex.P-721 and he was allotted the site measuring 1800 Sq. ft. for Rs.2,88,750/-. A-3 paid the said amount on 30.7.1992 as per Ex. P-725 and Rs.100/- towards the registration fees (vide Ex. P-726 the receipt).

The very same witness deposed that A-4 was also allotted a site as per Ex.P.729 and in respect of the said site, at the time of submitting the application Ex. P-730, she paid Rs.1000/- as EMD as per receipt marked as Ex. P-731. As per Ex. P-735, she paid Rs.1270/- for the fence.

PW-228 Raja Shekaran, Chartered Accountant has deposed that he filed the Income Tax and Property Tax Returns on behalf of A-1 and A-2 and he received his salary through crossed cheques from A-1 and A-2 for the respective years of submitting the tax returns.

PW-96 Raghuram has deposed that in 1990, he and Prabhakar Reddy started a Partnership Company called Riverway Agro Products (Pvt) Ltd., but no business or transaction was being done. Subbarama Reddy suggested to sell the concern. In June, 1994, Prabhakar Reddy and he went to Subbaramu Reddy's office and signed some papers for transfer of the Company in the names of Sudhakaran and Elavarasi and they gave them Rs.2,000/- each in the form of two cheques. The cheque received by him was signed by Sudhakaran. Through this witness the prosecution has marked Ex.P.576 and P.577, the certified copies of Memorandum of Association and Articles of Association. Even in the cross-examination he reiterated that when he signed the forms, the name of V.N.Sudhakaran and Elavarasi were mentioned therein.

PW-97 Anil Kumar Reddy has stated that, he and Krishnakumar Reddy started an office by name Meadow Agro Farms (Pvt) Ltd., at No.5, I Street, Subba Rao Avenue, Numgambakkam in 1990. They took 250 shares each. They started the Company with the idea of doing real estate business in agricultural lands, but they did not have sufficient funds. In 1993, Subbarama Reddy, Ex-Parliamentary Member asked him whether they were interested to sell the Company. In 1994, he asked them to come over to his office and took their signatures in some printed forms and paid them

Rs.2,500/- each by cheques. This witness further deposed that the files related to Meadow Agro Farms (Pvt) Ltd., were handed over to Sudhakaran Reddy. The cheque given to him was signed by Elavarasi and within a week therefrom, Meadow Agro Farms (Pvt) Ltd., office was changed to different address. This witness identified the signatures on Ex.P.595 and P.596 and further stated that after subscribing their signatures, they did not continue with the Meadow Agro Farms (Pvt) Ltd.,

In the cross-examination also this witness reiterated that they signed a printed form given to them. Form No.32 was one of them and he does not remember about the other forms.

PW-145 Chattibabu is examined to prove the cost of curtains sold by him to the house of A-1. According to this witness, he, his son and three workers went over to the house of A-1 and completed the work of fixing the curtains in front of the screen in the theatre and after some days Vijayshankar made the payment through cheque for Rs.14,000/- signed by A-1. Through this witness, the cheque is marked as Ex.P.783.

In the cross-examination it is elicited that he did not collect the balance amount.

PW-146 Kishore has deposed that, he was working at Prashant Film Laboratory as Chief Engineer in the

recording section in 1995. In August 1995, Vijayan from Ex-C.M.'s house asked him to come to the house of A-1 and instructed him to install the projection equipments and sound system in the theatre constructed in the 3rd floor of the multi-storeyed building in the house No.36, Poes Garden. He worked for 4 to 5 days and installed them and gave a bill for Rs.25,000/-. After some days he received the cheque signed by A-1 for Rs.25,000/- as per Ex.P.784. His testimony is not shaken in the cross-examination. He denied the suggestion that he did not carry out the work of installation in the house of A-1

PW-147 Madanlal, the owner of cloth shop by name 'Milan Jyothi' is examined to speak about the sale of 69 Garden Sarees and 61 Garden Sarees. Through this witness, the carbon copy of the receipt are marked as Ex.P.785, 786, 787. This witness further deposed that in connection with the said sale, he received a cheque for Rs.12,500/- signed by A-2, cheque for Rs.12,500/- signed by A-3 and cheque for Rs.20,831/- signed by A-1 and he credited the said cheques to his bank account in the Bank of Baroda, T.Nagar Branch. In the cross-examination this witness answered that the originals of Ex.P.785, P.786 and P.787 were written by him. Further it is elicited that during the enquiry by the Police he stated that he had taken three cheques, but did not tell the police that A.4 Smt. Elavarasi had given a cheque. This witness was again recalled on

13.11.2002 and at that time, this witness answered that, there is nothing to show that the above documents are the duplicate receipts. Ex.P.785, P.786 and P.787 are stamped with the seal 'dress fabrics'. All the receipts produced by him are the cash receipts. Further it is elicited that the payment for the sarees was not made on the day of the sale, so it is not a cash sales. It is also elicited that he has not seen the ladies who purchased those sarees either before or after the purchase. He did not try to find out the background of those ladies. The police did not examine Daily Ledger and Ledger Books.

In appreciating the evidence of the above witness, it is pertinent to note that on the date of his examination before the Court on 10.5.1999, he had brought the account books of his cloth shop and the carbon copies thereof were marked in evidence and the accused did not raise any objection to mark those documents. It is only after the recall of the witness, three years thereafter, the above statements are extracted from his mouth. But, solely on that ground the testimony of this witness cannot be discarded as the statements made by this witness in his chief-examination find corroboration in the evidence of PW.201 who has stated before the Court as under;

"Cheque for Rs.12,500/- was given to Milan Jyothi on 21.3.1994 and the sum deduced from C.A. 2196."

PW-148 Mohan has deposed about the payment made to him for carrying out the upholstery work. According to this witness, from 1988 onwards, A-2 was his regular customer. In 1994 he made seat covers for Tempo Traveller vehicles and received Rs.60,000/- through two cheques. One cheque was issued from the account of Sasi Enterprises and another from the account of Vinod Video Vision. This witness further deposed that, before 1996 election, Ex-Minister Sangottiyan asked him the quotation for making seat covers for Swaraj Mazda and PW.148 told him that, each vehicle will cost Rs.4,13,000/-, but he agreed to pay Rs.3,50,000/- and paid Rs.2 lakhs in advance. Minister Sangottiyan's P.A. gave Rs.1 lakh in cash and in all, he received Rs.8,50,000/-. This witness deposed that, all the said three vans were in the name of M/s. Anjaneya Printers (P) Ltd., and further stated that Smt. Sasikala was not in a position to come and therefore, she sent the amount through the above persons.

In the cross-examination, he answered that, he did not produce any proof for having received a cheque for Rs.60,000/- from Sasi Enterprises and there is no proof for having received Rs.2 lakhs from Sangottiyan. He did not issue any receipts in respect of the said amount. He did not show the receipt of Rs.8,50,000/- in

his Income Tax statement. He does not know the model or the registration number of the three Swaraj Mazda on which he undertook the work. This evidence is not sufficient to prove the expenditure shown by the prosecution. Hence, the amount of Rs.7.50 lakhs included in item No.235 is liable to be deducted.

PW-152 Selvaraj has stated that his deceased mother Rangammal, rented out the house to the then Chief-Minister A-1 on a rent of Rs.1,000/- per month as per rental agreement Ex.P.817. The house was given for five years from 12.01.1992 to 11.07.1997 and towards the rent, his mother received Rs.34,000/- and after her death he received Rs.13,000/-. Through this witness, Ex.P.818, P.821 cheques are marked.

In his cross-examination it is elicited that the receipt of advance is not mentioned in Ex.817 and A-1 did not personally pay the rent in respect of the said building, but the factum of A.1 taking the house on rent is not disputed. Certainly, PW.152 is an independent, disinterested witness and there is no reason for this witness to state that his mother had received the rents in respect of the said premises.

PW-154 Kamal Pasha, owner of Super Market by name 'Five Star' is examined to prove the payment received by him towards the supply of provisions to the house of A-1 and through this witness, the account

register Ex.P.823, P.824, P.825, P.827, P.828, P.830, P.831, P.832 are marked. This witness has further deposed that from 1991 to 95, he supplied provisions worth more than 4 lakh to No.36, Poes Garden and received the payment through cheques as per Ex.P.833 to P.856.

In the cross-examination it is elicited that, in Ex.P.823, the address and telephone numbers of 17 customers is not mentioned. His elder brother's son Mubarak Ali, Ahmed Basha and Kamal Basha write the Ledger. He maintains the Day Book in respect of the things sold on credit. He has obtained licence to run a medical shop also. He is having a Pharmacy. Ex.P.823 is meant for medicines. A-2 had an Accountant in their shop. He has further answered that, A-2 had given cash and cheques for the things purchased and he has been inquired by the police in connection with the above dealings. The testimony of this witness having been corroborated by the documentary evidence deserves acceptance.

PW-164, H. Prabhakaran, Senior Manager, Central Bank of India, Secunderabad has spoken about the entries contained in S.B. No.20614 standing in the name of A-1 and in respect of S.B. A/c. No.22792 standing in the name of A-2 and the certified copies thereof are marked as Ex.P.936 and 937. His evidence is already discussed.

PW-180 Sukeela is examined to prove the sale of 30 stabilizers to A-1 for the total cost Rs.91,157.64 and has stated that they received the amount through cheque of Canara Bank Mylapore signed by A-1. The invoice is marked as Ex.P.1017. The Bank A/c. counterfoil as at Ex.P.1018.

66. ***HOUSEHOLD EXPENSES*:**

Item No.225:

Other items of household expenditure
Of Selvi J. Jayalalitha at Poes Garden
As per the following particulars. Rs. 16,15,500.00

(i)	Salary for Tr. Jayaraman at Rs.3000/- per month from 9/93 to 10/96 (37 months)	Rs.1,11,000/-
(ii)	Salary for Tr. Vijayan from 6/91 to 4/96 at Rs.1500/- per month for 59 months.	Rs. 88,500/-
(iii)	Salary for 6 drivers from 6/91 To 4/96 at Rs.1,500/- per month For 59 months.	Rs.5,31,000/-
(iv)	Salary for Electrician for 6/91 to 4/96 at Rs.1,500/- per month for 59 months.	Rs. 88,500/-
(v)	Salary for two sweepers from 6/91 to 4/96 at Rs.750/- per month for 59 months.	Rs. 88,500/-
(vi)	Salary for Cook Tr. Selvaraj at Rs.750/- per month for 59 months from 6/91 to 4/96	Rs. 44,250/-
(vii)	Salary for Tmt. Rajamma, cook at Rs.500/- per month for 59 months from 6/91 to 4/96	Rs. 29,500/-

(viii)	Salary for 7 Assistant Maids (Male and Female servants) at Rs.200/- per month for 59 months from 6/91 to 4/96	Rs. 82,600/-
(ix)	Salary for Dhoby at Rs.3000/- per month for 59 months from 6/91 to 4/96	Rs.1,77,000/-
(x)	Milk expenditure 18 Ltrs. Per day At Rs.7.50 per litre for 59 months From 6/91 to 4/96	Rs.2,38,950/-
(xi)	Telephone Bill for Phone No. 4991414 for 59 months from 6/91 to 4/96 at Rs.1000/- per month (Average bill amount)	Rs. 59,000/-
(xii)	Flowers purchased for 59 months For 59 months at Rs.1,300/- per month 6/91 to 4/96	Rs. 76,700/-

66.1) Regarding this amount, A-1 has raised two fold contentions / objections as under ;

i) The prosecution has not produced any reliable and convincing evidence in proof of the alleged house expenses amounting to Rs.16,15,500/-; except the oral testimony of PW.198, there is no other reliable evidence in proof of the above expenses. The prosecution has not examined any of the persons named by PW.198 and no documentary evidence is produced before the Court to corroborate the testimony of this witness.

ii) The expenses are generally calculated in item Nos.26, 27, 28, 40 to 52 of Annexure-IV and

therefore, the prosecution is not justified in separately calculating the exorbitant sum of Rs.16,15,500/- under item Nos.225 as it clearly amounts to double entry.

66.2) Both the above contentions in my opinion are liable to be rejected. Coming to the second objection raised by the accused, it is pertinent to note that, in order to prove the expenses listed under item No.225 of Annexure-IV, the prosecution has relied on the oral testimony of PW.198 and corresponding documents are marked through this witness as per Ex.P.67, P.811, P.1135, P.1120, P.1159, P.1169, P.1188, P.1206, P.1247, P.1360, P.1361 to P.1369. As against this evidence, item Nos. 26, 27, 28, 40 to 52 are sought to be established through PW.201, PW.154, PW.178 and by production of Ex.P.1519, P.1533, P.1382 to P.1395 which makes it evident that, both items and expenditure are separate and distinct. Hence, the argument of the learned Counsel that, these entries are overlapping and amount to double entry cannot be accepted.

66.3) In so far as the first objection raised by the accused is concerned, it is relevant to note that, under this item, the prosecution has sought to include the payments based on the evidence of **PW.198 M. Jayaraman** who has deposed that, he was working as Under Secretary in PWD, Govt. of Tamil Nadu and

retired on 31.07.1992. He was re-employed from 01.08.1992 to 31.07.1993 and thereafter, for another six months from 01.08.1993 to 31.01.1994. At that time, A-1 was the Chief Minister of Tamil Nadu. After the second reemployment, Mr. Karuppanan, Secrety to the Chief Minister took him to Poes Garden and introduced to A-1, who instructed PW.198 to join Mr. Vijayan in taking care of the house work. Accordingly, from 26.08.1993 to 12.10.1996 he worked in Poes Garden. He was paid a monthly salary of Rs.3,000/- in cash. He used to attend the phone calls of Sasikala, V.N.Sudhakaran and others and used to deposit the amount given to him in the names of the Company mentioned by them in Canara Bank, Mylapore Branch and in Indian Bank, Abirampuram Branch. These works were done by him and Vijayan. Smt. Sasikala used to instruct him through intercom about the details of the Bank to which the deposits should be credited, she used to send the amount either in suitcase or bag through domestic servant. Along with the money, she used to send the challan books and he used to fill it as directed by A-2. In the course of his chief-examination, he identified the challans for having remitted the amount to the bank which came to be marked as Ex.P.1123, P.1124, P.1139, P.1190, P.1299 and P.1304. He also identified his signatures on all these challans and further deposed that, apart from him, Mr. Vijayan

also used to go to the Bank for remittance of the money. The said Vijayan is no more.

66.4) PW.198 further deposed that, he and Vijayan used to disburse the monthly salary for the workers of Poes Garden. During that period, building construction was going on in Poes Garden house. When he was working in Poes Garden, Sasikala, Sudhakaran, Elavarasi, Vivek S/o. Elavarasi, Satyalakshmi W/o. Sudhakaran were permanently residing with A-1. A-2 used to issue all the orders in the above house. Relatives of Sasikala (A-2) viz., Sundaravadanam brother of Sasikala, his wife Santhana Lakshmi, their daughters Prabha, Anuradha, Srethaladevi, daughter of Sasikala's sister, Srethaladevi's husband, Bhaskaran, Sasikala's elder brother's son Mahadevan, Sasikala's elder sister Vanithamani, her husband Vivekanandan, their son Baskaran, his wife Subhashree used to come to Poes Garden. There were five telephone connections in Poes Garden house with intercom facility. There was a separate telephone connection given by the Government bearing telephone No.4991414. A-1 used to pay the bills for the telephone and the monthly average bill would be Rs.1,000/-. P.W.D used to pay electrical charges of Poes Garden house. A-1 used to pay the electric bills of house No.31-A.

66.5) Apart from this, A-1 used to pay water tax, sewage tax, property tax of the said house. There were

12 to 13 vehicles in Poes Garden. Petrol and diesel used to be filled in Dewar Automobiles Petrol Bunk in Alwarpet and the coupons in this regard used to be sent by PW.198 and Vijayan, once a month the payment used to be made to the petrol bunk through cheque. A-1 only used to pay insurance, road tax and other taxes for the said vehicle. There were six drivers by name Shivakumar, Ayappan, Mani, Mohan, Nagarajan and Kannan. Among them, Ayyappan, Nagarjun and Kannan were staying in Poes Garden. A monthly salary of Rs.1,500/- was given to each drivers. They were in service till PW.198 left the job. The vehicles were repaired at Vijay Sales Corporation, Thousand Lights.

66.6) Regarding purchase of provisions, PW.198 deposed that, provisions for the house were purchased from Salam Store, T. Nagar and from 5 Star Departmental Store, in Gopalapuram and the payment used to be made through cheques only. Rajammal was in-charge of cooking. There were two other cooks to assist her. There were five girls and two boys aged about 10 to 15 years to attend to the domestic work, who were paid Rs.200/- per month as their salary and they used to eat and stay in Poes Garden. A washer-man used to come to wash clothes. His monthly salary was Rs.300/-. Three guards from AZAGU Security Services were appointed on payment of Rs.1,500/- per month each. There were two sweepers by name

Ramaiah and Ganesan and each was paid Rs.750/-. There was a electrician by name Vedhagiri who was paid Rs.1,500/- per month. There were 10 to 12 dogs in the house and 8 kgs of mutton used to be bought daily for feeding the dogs from Pondy Bazar. Rajammal was paid Rs.500/- per month towards her salary. There was another cook by name Selvaraj to prepare food for servants. He was paid Rs.750/- per month as salary. One Azagammal supplied 8 liters of milk in the morning and 10 liters of milk in the evening and the bills amounting to Rs.5,000/- to Rs.6,000/- per month which used to be paid once a month. A person was supplying flowers daily in the evening and he was paid Rs.1,000/- per month. All these payments were made in cash. The newspaper and magazine expenses were borne by the Government.

66.7) This witness was cross-examined on 13.10.2000 and the defence could not shake the veracity of the testimony of this witness even to a shred. Even in the cross-examination, he reiterated that, not even once he was paid his salary by cheque. He also reiterated that he remitted the cash in the bank. He denied the suggestion that he did not go to Canara Bank, Mylapore Branch and did not remit the cash to the Bank. He further answered that, ledgers regarding the payment of wages to the workers were not maintained and the said payment used to be written in

a paper and sent to A-1 and thereafter their signatures were obtained and the salary used to be disbursed. The police did not ask for any written evidence regarding the disbursement of the salary and therefore he did not inform this fact to the police. It is also elicited in the cross-examination that, apart from the vehicles mentioned in the chief-examination, the accused were also using other vehicles belonging to the companies. In respect of those Company vehicles, A-2 used to give money to pay the taxes. The visitors were served coffee, Horlicks and a separate servant was employed for this purpose. He asserted in the cross-examination that the Chief-Minister's house was not maintained by the Government and A.1 on her own kept the workers to maintain the house. He further reiterated that, he did the job of purchasing meat to maintain the dogs but there is no voucher or account books for having purchased the meat. He denied the suggestion that, no money was spent on dogs. In the cross-examination it is also elicited that, through the Ex-Housing Board Minister Sri.Raghupathy, he got allotted two sites in the name of his two sons and further stated that, since he was an Under Secretary in the Chief Minister's Officer, he was able to get the said two sites.

66.8) Even though PW.198 was fully cross-examined by the accused in the year 2000, curiously on 2.12.2002, PW.198 was re-called by the accused and as

expected, PW.198 contradicted his own statements made on oath and denied almost all the statements made during his chief-examination. During his further cross-examination, PW.198 even went to the extent of saying that he cannot identify the people whom he mentioned in the chief-examination and he did not buy provisions to the house of A-1 and did not disburse salary to the workers. This witness was again recalled and was subjected to re-examination by the learned Spl. P.P. by putting the following question;

> *"Question: In the year 2000, when you were examined for the first instance, you were given evidence, but in 2002, when you were recalled, you made contradictory statements. Which of the two versions is true and correct ?*
>
> *Ans : The first version given in 2000 is true and correct".*

66.9) In appreciating the evidence of PW.198, it is pertinent to note that but for his prevarication during the further cross-examination in 2002, this witness had stood by the case of the prosecution. The circumstance under which the witnesses turned hostile in this case is already noted by me in the preceding part of this Judgment. The circumstances brought out in the evidence clearly suggest that only after A-1 assumed the office of Chief Minister, the Government officials including PW.198 had deposed at variance with the statements made by them during their chief-

examination. But during his re-examination, PW.198 having confirmed that the statements made by him during his chief-examination were true and correct, his entire testimony cannot be thrown out. The testimony of this witness that at the relevant point of time, he was in-charge of the household affairs of A-1 has not been denied in the cross-examination. It cannot be believed that a retired Government servant could give the details of the household expenses of the Chief-Minister and the in-mates of the house with such precision and accuracy, unless he was acquainted with the true facts. In appreciating his evidence, it is also relevant to note that, during trial, the prosecution has produced the photographs which substantially corroborate the testimony of this witness regarding the amenities provided in the house including the rearing of dogs. Therefore, merely because the witness was prevailed upon to speak contrary to the true state of facts, his testimony cannot be discarded especially when suitable corroboration is available from the other material produced before the Court. Moreover, the witness himself having admitted in his re-examination that whatever he has stated during his chief-examination is true and correct there is no reason to discard his evidence.

66.10) The factual situations spoken to by this witness find intrinsic support and corroboration from

the other evidence produced by the prosecution and the surrounding circumstances established in evidence. Even though this witness is subjected to cross-examination on two occasions, there is not even a remote suggestion to the witness that the large number of domestic servants and employees and drivers were not employed in the house of A-1 at the relevant point of time. Though the prosecution has not produced any documents regarding the disbursal of salary to these employees, the mode of payment of remuneration to these employees having been clearly spoken to by PW.198 which has not been falsified in the cross-examination, I do not find any reason to disbelieve his evidence. Having regard to the status of A-1 and the number of inmates residing with her during the check period, it cannot be said that, PW.198 has given exaggerated picture of the household expenses of A-1. Therefore, on over all consideration of all the above facts and circumstances, I hold that, by the testimony of PW.198 deserves full credence. By the testimony of PW.198, the prosecution has proved the household expenses incurred by A-1 during the check period as detailed in item No.225 of Annexure-IV.

66.11) As against the above evidence, the contention of A-1 is that, she has disclosed all the expenditure incurred by her during the check period in the Income Tax returns submitted before the Income

Tax Authorities as evidenced in the documents produced by the prosecution at Ex.P.2334, Ex.P.2173, Ex.P.2175 and Ex.P.2176 coupled with the orders passed by the Commissioner of the Income Tax as per Ex.P.61. It is seen from Ex.P.61 that, during the check period she had disclosed the following household expenses.

Year (As on 31.03.1998)	Household expenses declared before the Income Tax Authorities	Exhibits
1992-93	Rs.1,77,988.00 Rs. 12,036.00	Ex.P.2334
1993-94	(Returns not filed)	
1994-95	Rs.3,11,723.00	Ex.D.61
1995-96	Rs.4,20.192.60	Ex.P.2176

66.12) It is the submission of the learned Counsel for A-1 that the total expenses incurred by the A-1 for the maintenance of the household during the check period is only Rs.16,15,500/-. The said amount is already included in item Nos.26, 27 and 28 and item Nos.40 to 52 of Annexure-IV and therefore, the amount of Rs.16,15,500/- shown under item 225 of Annx-IV is liable to be excluded.

66.13) In the absence of any corroborating evidence in support of the expenses declared by A-1 in the returns filed by her, merely on the basis of the said returns, the positive evidence produced by the prosecution through PW.198, cannot be rejected. There

is no hard and fast rule regarding the extent of expenses to be considered vis-à-vis the income of accused. In **Sajjan Singh Vs State of Punjab, AIR 1964, SC.464**, on the factual matrix of the said case, the Hon'ble Supreme Court had considered 1/3rd of the total income of the accused as the approximate expenses. In the instant case, the prosecution has computed the expenses on the basis of the actual amount paid either through bank or in cash. The outgoings from the bank account are evidenced by the various documents referred above which are beyond challenge. With regard to the payment made in cash, the oral testimony of PW.198 deserves acceptance. Therefore, it cannot be said that the computation of the household income by the prosecution is without any basis. Hence, the objection is rejected.

67. ***EXPENDITURE INCURRED IN CONNECTION WITH THE MARRIAGE OF FOSTER SON TR. V.N.SUDHAKARAN***

Item No.226 :

A sum of Rs.6,45,04,222/- is included in Annexure-IV as the expenses incurred by A-1 for the performance of the marriage of her foster son Tr. VN Sudhakaran (A-3). The break-up of the said expenses are given as under;

a) Expenses towards the erection of marriage pendal over and above the admitted / recorded payments	Rs.5,21,23,532/-
b) Expenditure incurred towards cost of food, mineral water and tamboolam	Rs.1,14,96,125/-
c) Cost of 34 Titan Watches	Rs. 1,34,565/-
d) Amount paid to Tr. Syed Bawkar towards stiching of wedding dress for A-3	Rs. 1,26,000/-
e) Amount paid for purchase of 100 silver plates (paid by N. Sasikala)	Rs. 4,00,000/-
f) Postal expenses for dispatch of 56000 wedding invitations	Rs. 2,24,000/-

a) EXPENDITURE INCURRED TOWARDS THE ERECTION OF MARRIAGE PENDALS :

67.1) According to the prosecution, A-1 performed the marriage of A-3, her foster-son on 09.07.1995 with all fanfare, pomp and grandeur spending a sum of Rs.6,45,04,222/-. In order to prove the said expenditure the prosecution has relied on the oral evidence of PW.178, 181, 183, 184, 185, 186, 189, 191, 199, 200, 214, 215, 224, 228, 237, 243 and 259 and large number of documents are marked through these witnesses.

67.2) PW.181 Sri. Thangarajan was the Asst. Engineer, P.W.D at the relevant point of time. According to this witness on 17.04.1997, the Chief Engineer, P.W.D. ordered him to meet the Supdt. of Anti Corruption Bureau. Accordingly, on 18.04.1997, PW.181 and the Jr. Engineer Tr. Vasudevan met PW.259 in his office. PW.259 entrusted him the work of estimating the expenses incurred towards the wedding reception of Tr. V.N.Sudhakaran (A-3) the foster son of A-1. In order to prepare the estimation he consulted the Architect Vijayshankar, Art Directors Thota Tharani and Gopinath, assistant of Thota Tharani Mr. Ramesh, Shrinivasan, assistant of Mr. Ramesh, B.S. Mani, the Electrician, Sayyed Mohammed and others. He visited MRC Nagar, the venue of wedding and saw the place of reception at Film City, presently named as MGR Film City and prepared a report of estimation as per Ex.P.1019 duly signed by him and Vasudevan and submitted it to the Police.

67.3) PW.181 further deposed that Architect Vijayshankar gave him the drawing of the choultry and the measurements of the pendals which are enclosed to the report. He maintained in his evidence that he came to know the measurements on enquiry with the above persons and on that basis and with reference to the expenses incurred towards the erection of shamiyanas for Government functions at P.W.D, he prepared the

estimate report as per Ex.P.1019. He clarified that the estimate of the items which did not fall under the price list of P.W.D were found out through local market enquiry. This witness further deposed that for the wedding at MRC Nagar, a pendal measuring 2,35,200 sq.ft. with coconut fronds inclined on both sides was erected with estimated cost of Rs.18,81,600/-. For dining, a separate coconut thatched pendal was laid in an area of 2,16,000 sq.ft. Its estimate value is Rs.17,28,000/-. For the V.I.Ps, a separate meal lounge with iron sheet roof was erected in an area of 24,000 sq. ft. Its estimated cost is Rs.3,84,000/-. At the entrance of main pendal, false ceiling with decorations were laid in 1,57,980 sq. ft. The colour spreads were decorated with gift wrappers with estimated cost of Rs.66,35,160.00. A permanent wedding dais was constructed with brick, steel sheets and asbestos roof with two bedrooms, two reception halls and bathrooms. The stage was built in 9392 Sq.Ft. Its estimated value is Rs.35,22,000/-. Four air conditioners were fixed for the bride and groom. The expenses incurred in that regard are estimated at Rs.3 lakhs. 2,500 VIP chairs valued at Rs.1,25,000/-, 10000 ordinary chairs valued at Rs.1,50,000/-, 12800 chairs at the dining hall valued at Rs.1,28,000/- and 4800 dining tables costing Rs.48,000/- were used. For the VIP dining tables and chairs, Rs.2,72,880/- has been spent as per the receipts. Rs.7,28,527/- has been spent on roads. Thus,

a total of Rs.2,11,00,000/- was spent on pendal, wedding dais and chairs and tables for the wedding at MRC Nagar.

67.4) PW.181 has also estimated the details of the expenses incurred for the arrangements at the Film City and has stated that the main pendal was erected in 14400 sq. ft, the dining pendal in 7000 sq. ft. with the total expenses estimated at Rs.15 lakhs. Thus, according to PW.181 an amount of Rs. 5,91,00,000/- was the estimated cost of the various pendals and the facilities provided therein for the bride and bridegroom and for the guests excluding the expenses for the dinner, tiffin, drinking water, crackers, tonga, elephant, horse chariot, video, music concerts and Bharata Natya, as detailed in his report Ex.P.1019.

67.5) This witness is subjected to lengthy cross-examination running to 80 pages. Based on the answers elicited in cross-examination of this witness, the learned Counsel for the accused would submit that PW.181 is an obliging witness set up by the prosecution more than two years after the marriage of A-3, solely with a view to inflate the expenditure by creating a document purported to be the estimation of the reception and the marriage arrangements of A-3. The learned Counsel, at the outset pointed out that during the cross-examination this witness has admitted that he was not invited for the wedding and he did not attend

the wedding or the reception. He has also admitted that he has personally not seen the reception function, marriage pendals or the decorative arches and the like. According to PW.181, he gathered the information about the measurements of the stage and the pendals and other arrangements from Sri. Vijayshankar, Ethiraj, Thotta Tharani, Gopikant, A.K.Ramesh and Shrinivasan, who are not examined before the Court, as a result, there is no basis whatsoever for PW.181 to prepare the estimation as per Ex.P.1019. The learned Counsel also pointed out that the names of the above persons do not find place in Ex.P.1019 and therefore, to that extent, the evidence given before the Court is an improvement and hence no credence could be given to the testimony of PW.181. It is the submission of the learned Counsel that, even otherwise, the above portion of his evidence is nothing but hearsay, which is not admissible in law and therefore solely on this ground the oral testimony of PW.181 as well as the report prepared by him at Ex.P.1019 is liable to be rejected.

67.6) Alternatively, it is argued by the learned Counsel for A-1 Sri. B.Kumar that Ex.P.1019 produced by the prosecution is a mere estimation and cannot be treated as the actual cost incurred thereon. It is the submission of the learned Counsel that, PW.181 has admitted that he visited the place of function only 2½ years later and did not see any of the pendals, lighting

and sitting arrangements with his eyes, hence the evidence given by him to the effect that 2500 VIP chairs, 10000 ordinary chairs were used for the marriage function and 12800 chairs and 4800 dining tables were used in dining hall etc., demonstrates that PW.181 has played into the hands of the prosecution and has issued the estimation as per Ex.P.1019 to suit the prosecution and has given false evidence before the Court. The learned Counsel has further argued that PW.181 came to picture only on 17.04.1997 much after the finalization of Annexures I to VII, which again leads to the inevitable conclusion that this witness was propped up only to create evidence in a bid to justify the exorbitant amount included in Annexure-IV as the expenditure in connection with the marriage of A-3. The learned Counsel also drew my attention to the fact that Ex.P.1019 is neither dated nor the persons who signed Ex.P.1019 have written the date therein indicating that this document has been got up solely to support the false claim laid by the prosecution.

67.7) I have carefully gone through Ex.P.1019 and the evidence of PW.181. I am in full agreement with the counsel for A-1 that PW.181 was neither an eye witness to the marriage arrangements made at the venue nor had he any personal knowledge about the expenses incurred thereto. But, in appreciating the evidence of this witness, it is pertinent to note that the submission

of the learned Spl. P.P. is that, PW.181 is examined only as an expert witness to speak about the cost of the arrangements. In order to prove that the various arrangements noted by PW.181 in his report Ex.P.1019 were in fact carried out at the venue, the prosecution has examined large number of witnesses and therefore, the evidence of PW.181 has to be analysed in the context of the evidence of the other witnesses who have given elaborate evidence regarding each and every item of the arrangements in connection with the marriage.

67.8) On going through the evidence of PW.181, I find that, he has estimated the cost of pendals based on the information furnished to him by other prosecution witnesses. Hence, before expressing any opinion on the relevancy and reliability of the testimony of PW.181, it is necessary to consider the other evidence let in by the prosecution in this regard.

67.9) **PW.200** Sri.K.P.Muttuswami, Chief Engineer, P.W.D, Tamil Nadu, is examined by the prosecution to prove the involvement of A-1 and A-2 in the marriage arrangement of A-3 and the expenses incurred thereto. According to this witness, when he was in service, he used to supervise the work of putting up shamiyanas for Government functions. He knew Mr. Jawahar Babu, the Asst. Secretary of Ex-Chief Minister Selvi Jayalalitha. In the first week of July, 1995, Mr. Jawahar Babu contacted him over phone and asked him to come over

to Chief-Minister's house in connection with the marriage to be held in her house. On the next day, he met Jawahar Babu in the Chief Minister's house. He took PW.200 to the first floor and introduced him to Mrs. Sasikala. Mrs. Sasikala (A-2) asked PW.200 to complete the pendal work as early as possible in a good way.

67.10) PW.200 has unequivocally stated on oath that, in respect of the pendals erected in MRC Nagar, Mr. Vijayshankar, an Architect gave him the plan of the stage and the pendals; contractors by name Rajappa Nadar, Rajagopal Nadar and Kumaresan Nadar were also present there. He was introduced to PWD contractor Mr. Ethiraj. As per the plan, he arranged to level the land and marked the place to install the pendal in MRC Nagar ground. Five main pendals measuring 70 feet x 750 feet were put up with coconut leaves for the performance of marriage ceremonies. These pendals were put up by Tuticorin Rajappa Nadar. 8 coconut leaves pendals measuring 60 feet x 450 feet each were put up to serve food for public and these were put up by Ramachandran Nadar from Chennai. Two pendals with measurement of 60 feet x 200 feet for serving food for VIPs were put up by Mannargudi Rajagopal. Eight kitchen sheds measuring 60 x 90 feet were also put up. One cooking shed for VIPs measuring 45 x 135 feet was put up with asbestos sheets by Kumaresan Nadar.

Marriage platform, bathroom, rooms for the bride and bridegroom measuring 9392 sq.ft. were built with bricks and roofed with A.C. sheet. This work was done by Ethiraj. The rooms for the bride and bridegrooms were air-conditioned. The air conditioner expenses were met by Ex-Chief Minister's house. The expenses of the above mentioned pendals were also met by the Ex-Chief Minister Selvi Jayalalitha's house (family). Marriage platform, VIP sitting place, VIP cooking place and decoration on the side of pendals were done by the Art Director Gopinath. For water facilities, 5 borewells were dug by Paul Dasan. Water was also supplied through Lorries. The work of laying gravel road was done by K.V.Natarajan. The electrical connection was given by C.S.Chandrasekhar from Tanjore. He had brought 2-10 KW generators and 4 mobile generators.

67.11) PW.200 further deposed that the bride's father Mr. Narayanswamy gave him a total of Rs.14 lakhs in 4 installments and asked him to submit the accounts to Ramkumar, the uncle of the bride. Accordingly, PW.200 gave Rs.3 lakhs to Gopinath, Rs.1,75,000/- to Paul Dasan and Rs.10,000/- to K.V.Natarajan. PW.200 further deposed that the above works were started one and a half month before the wedding. When the work was in progress, one week before the marriage, A-1 and A-2 inspected the work. The wedding reception was held in Film City on

10.09.1995. For that purpose, pendal work was done by Kumaresan Nadar. PW.200 specifically deposed that he supervised the above mentioned works on the instructions of Mr. Jawahar Babu. The decoration work was done by a North-Indian by name Paul Babu and for this, Rs. 1.50 lakhs was sent from Poes Garden. The carpenter's wages, cost of plywood, nails and reapers were paid by him. For the function, 6 temporary connections were taken in the name of Film City and PW.200 signed these applications as per Ex.P.1371 to P.1376. From Adyar Vinayagan Temple to MRC Nagar, paths were decorated with decorative lights by R. Subramani and G.M.Sami using temporary electrical connection. He paid Rs.3,54,000/- to Subramanyam and Rs.4,89,000/- to G.M.Sami out of the above Rs.16 lakhs and after completing the work, he submitted the accounts to Mr.Ramkumar and handed over the remaining amount of Rs.4,422/- to him. The amount for getting the temporary connections were paid through cheques from C.M's house. PW.200 further deposed that when he was supervising the work in MRC Nagar, one person gave him the marriage invitation card with a silver plate, a silk saree, silk dhoti and angavastram and during investigation he handed over those articles to the Anti Corruption police. Through this witness, the prosecution has marked the silver plate as MO.1594, Silk dhoti as MO.1595, silk angavastram as MO.1596, silk saree as MO.1597.

In the cross-examination, it is elicited that PW.200 did not appoint the contractors Rajappa Nadar, Kumaresan Nadar, Ethiraj, Rajagopal and Ramachandran Nadar; they had brought the required materials and were present at the venue; A-2 did not issue any written orders asking PW.200 to supervise the pendal works; Mr.Vijayshankar gave him only the plan and he did not come to see where the pendals were put up. PW.200 further answered in the cross-examination that, he does not know whether the food arrangements were made for the delegates in the pendal itself; he did not tell the police during his enquiry about the approximate expenses for putting up pendals and he does not know how much was spent. Further it is elicited that, there were two kinds of pendals, big and small; the Architect prepared and gave him one plan for the stage and another one for the pendals; he did not supervise the work done by Art Director Gopinath; he did not supervise the borewell works also. It is further elicited that, under Ex.P.1371, the temporary electrical connection was asked in the name of Vinod Video Vision Company; now he does not remember whether he signed any documents other than Ex.P.1371 to P.1376.

67.12) He reiterated in the cross-examination that during enquiry he told before the Police that the expenses for purchasing the A/c. machines were met by Ex-Chief Minister Selvi Jayalalitha's house and the

pendal expenses were also met by Ex-Chief Minister Selvi Jayalalitha's house. He further reiterated that on 31.01.1997 when he was enquired by the Police, he produced MOs. 1594 to 1597. He further answered that MO.1597 silk saree was once worn by his daughter, but he did not wear MOs. 1595 and 1596. In the cross-examination, this witness answered that during the above mentioned works, he stayed for two months in his son-in-law's apartment in Chennai. He denied the suggestion that he has aversion towards A-1 as her party had defeated his son-in-law. PW.200 further answered that during the police investigation he did not state that one month before the marriage, A-1 and A-2 had inspected the work because it was not asked by the Police.

67.13) Here itself, if we look into the valuation report prepared by PW.181, it is pertinent to note that, in this report Ex.P.1019, PW.181 has given the specification of the stage as 60 x 72 feet with height of 14 feet at front and 11 feet at rear side and 4½ feet height platform with rooms on either side for an area of 55 x 21 feet and waiting platform for area of 55 x 17 feet covered with A/c. Sheet over steel trusses. In the report, it is stated that, thermocol false ceilings over rooms on either side and plaster of paris ceiling over the stage were provided and alluminium shutters on

windows and teak-wood shutters on doors etc., which is in conformity with the testimony of the above witnesses.

67.14) Thus, from the evidence of PW.200, it could be gathered that he had first hand information about the arrangements made at the marriage venue and he affirmed in his evidence that, he supervised all the above works on the instructions of A-2 and it is brought out from his evidence that, A-1 not only inspected the arrangements but also made part of the payments in connection with the erection of the pendals. A reading of the cross-examination of PW.200 reveals that PW.200 has withstood the cross-examination successfully. The veracity of the testimony of this witness has not been shaken by the defence either with regard to the supervision of the work or in respect of the details of the works supervised by him. His testimony regarding the involvement of A-1 and A-2 in the marriage arrangements and making payments towards the pendals and allied works has remained unchallenged. The very fact that this witness has signed the applications for temporary electrical connections at Exs.1371 to P.1376 not only lend corroboration to the testimony of this witness, but also gives credibility to his disinterested testimony. The circumstances deposed by this witness regarding the receipt of marriage invitation card along with the silver tray, silk saree, silk dhoti and the angavastram – MOs.1594 to MOs.1597

inspire full confidence in the testimony of this witness that he was actively involved in supervising the arrangements as deposed by him. The specifications of the pendals and the other details spoken by this witness correspond to the nature of the arrangements and the measurements of the pendals as shown by PW.181 in his report Ex.P.1019, thereby lending sufficient corroboration to the testimony of PW.181. Though the learned Counsel for A-1 has pointed out an improvement in the testimony of this witness, the said improvement does not affect the over all credibility of the testimony of this witness for the reasons discussed above.

67.15) The other witnesses examined by the prosecution in connection with the marriage expenses, viz., PW.183 Mr. Ramesh, Managing Director in Moulis Advertising Services Company has deposed that, he knows Tr. Jawahar, Asst. Secretary to Former Chief Minister, Jayalalitha. In the end of July or in the beginning of August, 1995 the said Jawahar (PW.237) contacted him over phone and requested him to come over to the house of A-1. He asked PW.183 to design and print wedding invitations for A-3's wedding. He prepared the design and the typeset matter and the same were approved by PW.183, who gave an order to print 65,000 wedding invitations. One of such wedding invitations printed by him was handed over by him to

the enquiry officer and the same came to be marked as Ex.P.1283. PW.183 specifically deposed that, it is printed in English and Tamil reading that, A-3 is the adopted son of A-1. Apart from the invitation cards, he got printed 5000 car passes and delivered them to Jawaharbabu at Poes Garden along with the bill for Rs.11 lakhs and received the cheque signed by A-1. Through this witness, the prosecution has marked the said cheque dt. 15.09.1995 for Rs. 11 lakhs as Ex.P.1284. But surprisingly during the cross-examination, this witness answered that he did not submit any proof either during the enquiry or during his evidence before the Court regarding the order received by him to print 65000 wedding invitations and 5000 car passes and for receiving Rs.11 lakhs. He further answered that, in support of his contention that he received Rs. 11 lakhs, he did not submit the counterfoil of the bill. Further, this witness answered in the cross-examination that he had executed printing of invitations, posters for AIADMK Party and received the cheque Ex.P.1284 for AIADMK Party work.

67.16) This witness was recalled by the learned Spl. P.P. and was subjected to re-examination on 15.10.2010 and he was specifically asked to clarify as to which of the two versions stated by him were true and correct. In reply, PW.183 answered as under:

"Among the said two statements, the first statement which is stated by me during the course of my examination-in-chief dt. 22.06.2000 is correct."

67.17) **PW.184** Mr. Vincent has deposed that he is running a Travels Company by name Vincent Travels at Kilpauk, Chennai. His Company rents out Cars. In the year 1995, from the guest house, he received a request to send 10 cars viz., Contessa, A/c. Ambassador and Non-A/c. Ambassador for the marriage of V.N.Sudhakaran and accordingly, he sent 10 cars on hire. All these 10 Cars were with them from 05.09.1995 to 13.09.1995 and for that he charged 27,502/- and received the money through cheque dt. 23.09.1995 signed by A-1. This witness identified the said cheque which came to be marked in evidence as Ex.P.1285.

67.18) In the course of the cross-examination, however, this witness resiled from his chief-examination stating that, nobody asked him to send the vehicles for the marriage and the original invoice for the 10 cars from 5.9.95 to 13.9.1995 was given to AIADMK office and the cheque Ex.P.1285 was given by the General Secretary of the Party for having hired the Cars. This witness also was recalled by the Spl. P.P. and was subjected to reexamination asking him to clarify as to which of the two versions stated before the Court was correct and PW.184 unequivocally answered that the

first statement viz., what he stated in his chief-examination is correct.

67.19) In appreciating the testimony of PW.183 and PW.184, it should be noted that, though these witnesses resiled from their earlier statements, during their re-examination, they have stood by the statements made by them in their chief-examination and moreover, the accused having not falsified the testimony of these witnesses regarding the payments received by them from A-1 through cheques, their testimony not only receives suitable corroboration but also inspires confidence to hold that, these witnesses had attended to the works as stated by them in connection with the marriage of A-3.

67.20) In addition to the above witnesses, prosecution has examined **PW.185** Prem Kumar to speak about the Cars supplied by him on hire during the wedding of A-3. According to this witness, he was running a Tourist Car Rental Company by name 'Ankar' and he used to get requisitions from Tamil Nadu Government Guest House. In September 1995 as per the requisition from the Tamil Nadu guest house, he sent 6 Cars on rent for 4 days. This witness specifically deposed in his chief-examination that those Cars were hired for the use of VIP guests during the wedding of A-3 and invoice for Rs.19,211/- was drawn and the amount was paid through cheque dt. 23.09.1995 as per

Ex.P.1286 signed by A-1. In the cross-examination except eliciting that PW.185 is maintaining expenditure account ledger and receipt books, nothing has been brought out to disbelieve the testimony of this witness regarding the Cars rented out during the wedding of A-3 and the receipt of the cheque Ex.P.1286. In the cross-examination, this witness has reiterated that the sent a separate receipt for the amount received through cheque.

67.21) **PW.186** Chalapathy Rao has stated that, he has been running Dr. Giri's Museum at No.24, Brandson Garden Street, Chennai, since 1975. He is the proprietor of that Company. He use to rent out chairs, tables, shamiyanas, cooking vessels, cots, beds, table clothes and decorative articles for function. One week prior to the marriage of A-3, the foster son of A-1, the P.R.O. of Ex-chief Minister Selvi J. Jayalalitha viz., Sri.Sachhidanandam directly came to their Company and asked for tables and chairs for the marriage of A-3 and handed over a cheque for Rs.1,30,000/- as advance hire charges and asked him to deliver the chairs and tables to MRC Nagar and MGR Film City. The Dy. Manager of Adyar Park Sheraton Hotel Mr. Naveen asked him to supply decorative articles and clothes for the marriage of A-3 and he supplied all those articles. PW.186 further deposed that, a cheque for Rs. 57,250/- was given to him. The said cheque Ex.P.1287 was

signed by A-1. PW.186 deposed that, the balance amount of Rs.2,65,000/- is still due to him towards the hire charges.

In the cross-examination, it is elicited that PW.186 did not issue any receipt for the advance amount of Rs.1,30,000/-. It is also elicited that for any functions relating to AIADMK Party, he used to rent out the articles like tables, chairs, shamiyanas and decorative articles and used to collect the rent from the Party General Secretary. In view of the ambivalent stand taken during his cross-examination, this witness was recalled by the Spl. P.P. and was subjected to reexamination, whereby, PW.186 unequivocally stated that, the earlier statement made by him in his examination-in-chief is correct. He denied the suggestion that under the pressure of the Police and the present ruling party, he has deposed against the accused. Though it is argued by the learned Counsel that the testimony of this witness cannot be relied on for the reason that he has admitted in the cross-examination that he used to supply the articles to the AIADMK Party and used to receive payments from the General Secretary. The accused have not probablised this defence either by producing any direct evidence or by bringing out any circumstance in the evidence of the prosecution to suggest that at the relevant time, AIADMK Party had conducted any function of that magnitude and that the General Secretary had issued a

cheque to him as suggested to the witness. Mere suggestion cannot take the place of proof. In any count, the witness himself having admitted during his re-examination that the statements made by him during his chief-examination are true and correct, the above evidence does not weaken the credibility of the testimony of 186.

67.22) **PW.188** Sundareshan, is the another witness examined in support of the alleged marriage expenses. According to this witness, he was working in "Dinatanti", a Tamil Daily Newspaper as Sr. Advertisement Manager. Through this witness, the prosecution has got marked the inner page of the Dinatanti dt. 10.09.1995 containing the advertisement published on 10.09.1995 as M.O.1593.

67.23) This witness has stated that the said advertisement was published in all other editions on 11.09.1995 and he sent the bill for Rs.2,47,660/- to Rock Arts Company, which gave the advertisement. In the cross-examination it is elicited that M.O.1593 is not a Government advertisement. He has denied the suggestion that, M.O.1593 advertisement was published to keep the ruling party in good humour. It is also elicited that during his enquiry, he gave the duplicate bill relating to the advertisement to the Police. It is further elicited that, below the words "Tamil Nadu Chief Minister" it is printed as "The General Secretary of

AIADMK Party". However, this witness answered that, if the Government issued any such advertisement, the name of the "Party General Secretary" will not appear in the advertisement.

67.24) Here itself it may be relevant to reproduce the English translation of the said advertisement. It reads:

> ***"I extend my heart felt thanks to each and everyone who attended and wished the couple on the marriage of my foster son V.N.Sudhakaran and N. Satya Lakshmi on Thursday 7.9.1995 in Chennai and the Mapillai Alzhaippu (the bridegroom's arrival) on 6.9.1995.***
>
> ***My foster son's wedding goes down the memory lane for me and my family and it turned out to be a grand festival for the countless AIADMK members, EDAYA EDIVAM PURATCHI THALAIVAR MGR's Blood of His Blood and my "udan periapugal" who are more precious to me than my life, who with family affection participated in it and made it into a grand party function. I am enthralled by it.***
>
> ***My family wedding turned out to be like your own family wedding and you took the trouble of coming from Tamil Nadu and other States to Chennai to attend the marriage feast in countless numbers with a loving heart, have greeted the couple with your choicest blessings and for that my happiness has multiplied. I am moved by the number of greetings that have poured in by telegrams and letters sent by thousands of people.***

The people who attended my foster son's wedding and the people who sent the greetings have made the function a grand success, my thanks to each and every one of them. Please treat this as individual thanks with love and affection.

My heart felt thanks to each and everyone.

J. Jayalalitha
Chief Minister of Tamil Nadu
AIADMK General Secretary. "

67.25) **PW.199** A.G.Krishnamurthy has stated that, he has been running a Company by name A.G.K. Travels in Gangureddy Road, Egmore, Chennai. He arranges four wheeler from other travel companies. He used to get orders from Corporations and Government Guest House. On 5.9.1995, Mr. Basheer contacted him over phone and wanted Cars for VIPs. Accordingly he sent two Ambassador A/C cars from 6.9.95 to 8.9.95. After the Cars were returned, he prepared the Trip Sheet and the bill and sent them to State Guest House. The person from the Guest House asked him to send the bills to A-1. Hence he drew the bills in the name of A-1 and received the amount through cheques signed by A-1 for Rs.15,814/- as per Ex.P.1370. In the cross-examination it is elicited that he does not know A-1 personally and A-1 did not ask him personally to send the Cars and he sent the Cars only on the instructions of Basheer.

67.26) Another important witness examined by the prosecution in proof of the alleged expenditure is **PW.228** Sri. Rajasekharan, the Chartered Accountant practicing in Chennai. According to this witness, he filed the income tax and property tax returns of A-1 from the year 84-85 to 96-97. One Mr. Shanmugam assisted him as auditor. The relevant portion of his evidence regarding the marriage expenses find place at page 9 of his chief-examination, which reads as under:

> "*Prevention of Corruption Department Police Officers searched my house and office. They had prepared a report mahazar for the seized document. I have received a copy of the report mahazar. I too had signed in that mahazar. Ex.P.2215 is dt. 17.10.1996. (Search Jabeeda not enclosed) In that it is mentioned that, they had searched my office from 11.30 to 14.00 which is at No.1, 3rd Street, Roya Pettai High Road. In that I had signed. Mr. Nallamma Naidu and other officers came to search. The document from 1 to 15 (mentioned in the report mahazar) were seized by the Police from out office. Ex.P.2215, the document mentioned as 14th item is Ex.P.2216. The item mentioned as 15th is Ex.P.2217. On the same date, the Police have searched the house at No.57, subramanyam Street, Abirampuram, Chennai, where I was staying and seized the document. They had prepared a report (mahazar). The police seized 48 item documents as mentioned in that report. They gave me copy of that report and obtained my signature. The mahazar is Ex.P.2218. The 17th item is Ex.P.2219. The 38th item of Ex.P.2218 is the file containing 928 pages of Sudhakaran's marriage expenditure bills, receipts is at Ex.P.2230, the 39th item file*

consisting 01-244 pages of bills and receipts is Ex.P.2221".

This witness is not cross-examined by the accused. However, in the course of the argument, the learned Counsel for the accused has put forth a plea that, PW.228 was recalled at the instance of the accused, but the said witness failed to appear before the Court in spite of issuance of the summons and the learned Public Prosecutor has also failed to take any coercive steps to secure the presence of this witness for purpose of cross-examination and therefore his entire testimony is liable to be eschewed from records.

67.27) On going through the records, I do not find any justifiable reason to exclude from consideration the evidence of PW.228 on the purported plea that he has not been cross-examined by the accused. Records reveal that PW.228 was examined on 03.08.2000. The accused did not choose to cross-examine the witness on the date of his examination and their prayer for deferment of the cross-examination was rejected. The accused appear to have moved an application u/Sec. 311 Cr.P.C. to recall 145 witnesses for cross-examination en masse and the said application was allowed and the summons were issued to the witnesses as per the list filed by the Spl. P.P. If for any reasons the witness did not turn up for cross-examination, it was open for the accused to seek the assistance of the

Court to secure the presence of the witness resorting to coercive action. It was also open for the accused to examine the said witness on behalf of the defence having regard to the fact that he was the auditor of A-1 and A-2 ever since 1984. The accused have advisedly not taken any steps to secure the presence of the witness. The accused themselves having brought about the situation cannot take advantage of their own fault and seek to eschew the evidence on the purported plea that he was not subjected to cross-examination. Even otherwise, the testimony of this witness is confined only to the documents seized from his office during the investigation and these documents are marked in evidence and some of them are relied on by the accused themselves in support of their defence. It is seen from the records that the documents marked through this witness are confronted to other witnesses. Under the said circumstance, if the testimony of this witness is eschewed, the other evidence adduced by the prosecution also would be affected.

67.28) It is important to note that Ex.P.2218 marked through this witness is the mahazar prepared on 17.10.1996 at 21.00 hours at Door No.57, Subramanyam Street, Abirampuram, Chennai by the Investigating Officer-PW.259, under which 46 files were seized. One of these files is marked as Ex.P.2220. It contains copies of the replies issued by A-1 and A-2 to

the Income Tax Authorities and also the notice issued by the Asst. Director of Income Tax calling upon A-1 and A-2 to furnish the information regarding the expenditure incurred for the marriage of A-3. The said file contains the original receipts of various concerns and establishments viz., Govind Cabs, Giris Museum Furniture Hires, receipts issued by Kumaresan Nadar– Pendal Contractor, Chandrasekaran of Tanjaore, Balu's Colour Lab, Statement of Accounts towards the hire charges in connection with the wedding reception by the Tamil Nadu Film Development Corporation Ltd., receipts issued by Kumaran Silks, M. Abbas, Paddy and Rice General Merchant, receipts issued by Ramesh for M/s. Moulis Advertising Service Pvt. Ltd., etc.,

67.29) The file contains the receipts for Rs.11 lakhs towards the designing, printing and supply of invitation cards and Car passes, bills issued by Rock Ads for a sum of Rs.30,050/- towards the printing and supplying of car passes, receipt for Rs.2,47,616/- for the advertisement released in Dina Tanti thanking the party men and public, receipt by Purendu Pal for Rs.1 lakh for designing, execution and erection of pendal and A/c. dining hall in connection of the reception held on 10.09.1995. It also contains receipt issued by Madras Foils for Rs.70,000/- towards printing and supply of 20000 plastic bags, printing the names of the couple in green colour for the wedding on 7.9.1995, receipts by

AGK Travels for Rs.15,814/-, bills and receipt by Anchor Cabs for Rs.19,211/-, bills and receipt by Vincent Travels for Rs.27,502/-, Income Tax payment receipts, receipts for Rs.1,75,246.25 issued by Adyar Gate Hotel Ltd., Madras towards the room rent and other connected expenses for the stay of the VIP Guests during 6.9.1995 and 7.9.1995. Receipt by AGK Travels for Rs.15,814/- and also the telephone and STD bills.

(b) ***EXPENDITURE INCURRED TOWARDS THE COST OF FOOD, MINERAL WATER AND TAMBOOLAM:-***

68. **PW.237** Jawahar, has deposed that from February, 1992 to 1996, he was working as Asst. Secretary to the Chief Minister Selvi J. Jayalalitha. His office was functioning from Secretariat and also from camp office. Camp office was functioning from Chief Minister's House at No.36, Poes Garden. He worked in Chief-Minister's camp office from 1992 to 1996. During that period, A-2 and A-3 were staying in Chief-Minister's house. Mr. V.N.Sudhakaran's marriage took place in the year 1995. The engagement took place in the house of Shivaji Ganeshan. From the bridegroom's house betrothal gifts were carried in plates to the function. A-1 had gone to attend the engagement.

68.1) This witness further deposed that for the marriage and reception of V.N.Sudhakaran, musical concerts of Mandolin Srinivas and A.R. Rehaman were

conducted. As directed by A-1, he contacted A-R. Rehaman and Mandolin Srinivas and asked them to meet the Chief-Minister. PW.237 further deposed that Moulis Agencies Company had got printed the wedding invitations. 400 invitations were posted to VIPs viz., the Chief-Ministers of many States, IAS officers, Governors and higher officers of Police Department. In his chief-examination, PW.237 unequivocally deposed that he knew the retired Engineer Mr.K.P.Muttuswamy who supervised the pendal works of Mr. Sudhakaran's marriage. He further deposed that, for the marriage and reception he went along with the Chief-Minister, but he cannot tell how many persons attended the marriage. Many cooks had come from Tanjaore to cook the food. After the marriage he has seen Mr. Sudhakaran in Poes Garden. He has also seen A-4 in Poes Garden. Mr. Vijayanan and Mr.Jayaraman were the Managers in the special office at the Chief-Minister's house. One Mr. Naresh Shroff had also contacted him when he was in the camp office.

PW.237 was cross-examined on 3.11.2000 and he reiterated in his evidence that he contacted Mr.A.R.Rehaman and Mandolin Srinivasan through phone and asked them to speak to Ex.Chief-Minister as directed by her. He also reiterated that VIP address slips were pasted on 400 invitations at his office. However, in the cross-examination he answered he does

not know Mr. Sanjay Jain and he did not know under whose instruction Mr. K.P.Muttuswamy supervised the pendal works. But, on material aspects of the prosecution case regarding the marriage expenses, the testimony of this witness was not discredited, but surprisingly, even this witness was recalled at the instance of the accused and was subjected to further cross-examination on 27.01.2003 and as expected, he substantially resiled from him earlier version and even went to the extent of stating that due to compulsion he stated in the chief-examination that A-3 and A-4 were staying in Door No.36, Poes Garden. He denied having spoken to Mandolin Srinivas and A.R.Rehaman through telephone and further stated that he did not know Mr.Rajagopalan of Registration Department and Muttaiah from Agricultural Department and further stated that the distribution work of wedding invitation of A-3's marriage and reception programme took place in AIADMK party office. He also denied that the pendals were erected under the supervision of PW.200.

68.2) Pursuant to the directions of the Hon'ble Supreme Court, this witness was recalled by the Public prosecutor and was re-examined on 19.01.2011 by putting the question as under;

> *"Question: In your evidence recorded in 2000, you have stated several facts. But in the cross-examination after recalled in 2003, you have made contradictory statements. Which of the two versions is correct?*

Ans : The first version i.e., what I have stated in examination-chief is true and correct.

During the cross-examination by the counsel for A-2, PW.237 answered "*it is true that I have taken oath when I was inducted into service and accordingly I have deposed before the court.*"

68.3) Though the learned Counsel for the accused has vehemently argued that this material witness having resiled from his earlier version and having given inconsistent evidence at two different stages, his evidence has to be excluded from consideration, yet, for reasons already discussed above and having regard to the fact that in his re-examination he has affirmed the statements made in his chief-examination and further the answers elicited by the defence during his further cross-examination being contrary to the oral and documentary evidence produced by the prosecution, the testimony of this witness cannot be thrown out, but requires to be analysed with caution and circumspection.

68.4) The law on the question of appreciation of the evidence of hostile witnesses seems to be well settled. **In R.K. Dey v. State of Orissa, AIR 1977 S.C. 170**, the Hon'ble Supreme Court of India has held that "*it is also clearly well settled that the mere fact that a witness is declared hostile by the party calling him and*

allowed to be cross-examined does not make him an unreliable witness so as to exclude his evidence from consideration altogether. The evidence remains admissible in the trial and there is no legal bar to base a conviction upon his testimony if corroborated by other reliable evidence."

68.5) Similar proposition is laid down in **Bhagwan Singh v. The State of Rajasthan, AIR 1976 S.C. 985**, wherein, it is held that, a hostile witness may not be rejected outright, but the Court has at least to be aware that, prima facie a witness who makes different statements at different times has no regard for truth. The Court, therefore, be sole to act on the testimony of such a witness and normally, do look for corroboration to his evidence.

In **AIR 1979 (4) SCC 314**, at page 4, it is observed as under;

> *"At the same time, it must be remembered that corroboration must be in respect to material particulars and not with respect to each and every item however minor or insignificant it may be. Actually the requirement of corroboration is a rule or prudence which the courts have followed for satisfying the test of the reliability of an approver and has now been crystallized into a rule of law. It is equally well settled that one tainted evidence cannot corroborate another tainted evidence because if this is allowed to be done then the very necessity of corroboration is frustrated."*

In case of **State of U.P. v. Ramesh Prasad Misra**, the Apex Court held that, evidence of a hostile witness would not be totally rejected if spoken in favour of the prosecution or the accused, but required to be subjected to close scrutiny and that portion of the evidence which is consistent with the case of the prosecution or defence could be relied upon.

68.6) In the instant case, the circumstances under which 76 prosecution witnesses were recalled by the accused after A-1 assumed the office of the Chief-Minister and the manner in which 64 of them casually, without any rhyme or reason back tracked from their earlier version cannot be dismissed as a trivial act of dishonesty or hostility of the witnesses. It is pertinent to note that, large number of the above witnesses are Government officials, attached to either P.W.D. or the Police Department or the Vigilance Wing of the State Govt., which is directly under the control of the Chief-Minister. Most amazing and shocking part of the proceedings is that, even the D.I.G. of the Police PW.241, who registered the F.I.R. in his official capacity as the Director of Vigilance and Anti Corruption himself has been a victim of this malaise. It may also be relevant to note that the course adopted by the accused to subvert the course of justice and to maneuver the witnesses has even prompted the case to be transferred to this Court. That explains the reason as to why 23 of

the above witnesses later affirmed before the Court that the statements made by them in their chief-examination are true and correct and that they were constrained to deviate from their original statement due to compulsion or such other factors. Therefore, merely because the witnesses have resiled from their earlier version during their further cross-examination, cannot by itself be a factor to disbelieve their testimony. As observed in the above decision, the Court may have to be cautious in accepting their evidence without corroboration. Fortunately, in the instant case, there is sufficient corroboration to the testimony of the majority of the hostile witnesses either by way of contemporaneously prepared valuation reports or the mahazars and the testimony of the other witnesses acquainted with the case.

(c) ***COST OF 34 TITAN WATCHES:***

69. In order to prove the cost incurred by the accused for the purchase of Titan Watches for the marriage of A-3, the prosecution has relied on the evidence of **PW.192** Mr. Sanjay Jain, who has deposed that he is the proprietor of Titan Showroom situate at Cethedral Road, Chennai. He knows Mr. Jawahar and I.A.S officer (PW.237). In his chief-examination he has deposed that Mr. Jawahar placed an order for 34 Titan watches and he delivered the watches in the show room itself. The price of the above 34 watches amounting to

Rs.1,34,565/- and it was paid by way of cash and he issued a cash memo to the party. The duplicate copy of the cash memo is marked through this witness as per Ex.P.1292.

In the cross-examination it is elicited that he gave Ex.P.1292 to the police during the enquiry. He admitted that Ex.P.1292 does not bear the name of the purchaser and the telephone number of the person who spoke to him. He also admitted that no one has acknowledged or countersigned Ex.P.1292. In the reexamination, he answered that he does not remember whether he handed over Ex.P.1292 or a copy of it to the police.

69.1) The prosecution has not produced any other corroborating material in proof of the purchase of 34 Titan Watches by the accused or any proof regarding the payment made to PW.192. As rightly pointed out by the learned Counsel for the accused, Ex.P.1292 does not bear the name of the purchaser nor does it indicate that the articles mentioned therein were delivered either to PW.192 or any of the purchasers. Ex.P.1292 on the face of it does not inspire confidence to hold that the said cash memo was issued by PW.192 against the delivery of the watches. Admittedly, Ex.P.1292 was not produced along with the Charge Sheet and from the evidence of PW.192 it is difficult to believe that, Mr. Jawahar, the Secretary to the Chief-Minister would personally make cash purchases as stated by PW.192.

That apart, nothing is elicited from the mouth of PW.237 that in connection with the marriage, he purchased 34 watches from Titan Showroom. On the contrary in the chief-examination itself, PW.237 has deposed that he does not know Mr. Sanjay Jain. All these circumstances therefore indicate that, Ex.P.1292 is trumped up with a view to justify the claim made under this head. Hence the amount of Rs.1,34,565/- included under this head is disallowed.

(d) ***AMOUNT PAID TO TR. SYED BAWKER TOWARDS STITCHING CHARGES OF WEDDING DRESS*** :

70. **PW.196**, a tailor running his Tailoring Shop by name Mr. Syed Bawker and Company has deposed that he knows A-4 Mr. V.N.Sudhakaran. On 21.06.1994 Mr. Sudhakaran came to his shop, he brought materials along with him to stitch suits, shirts, jubbas and sherwanis. He took the measurements and stitched 22 suits, 22 shirts, 3 sherwanis and 3 jubbas and received a cheque for Rs.1,41,025/- towards the stitching charge.

He was cross-examined by the counsel for A-3 and he reiterated that on 21.06.1995 Sudhakaran came to his shop to stitch the clothes mentioned in the chief-examination for his marriage. However, it is elicited that one Ramkumar, the maternal uncle of Satyalakshmi, the bride of Sudhakaran paid the

stitching charges of Rs.1,41,025 on behalf of Mr.Sudhakaran.

70.1) In appreciating the evidence of this witness, it is relevant to note that A-3 has not disputed the fact that PW.196 stitched 22 suits, 22 shirts, 3 sherwanis and 3 jubbas for his marriage. He has also not denied the fact that the stitching charges were paid by way of cheque. It cannot be believed that the uncle of the bride would pay the stitching charges of the bridegroom as sought to be contended by the counsel for the accused.

(e) ***PURCHASE OF 100 SILVER PLATES:***.

71. **PW.191** and **PW.214** are examined by the prosecution to speak to the fact that on the occasion of the marriage of A-3, along with the invitations, a silver plate, silk saree / dhoti or kumkum box were presented to the invitees / guests. In this regard, PW.191 Mr.Srinivas has deposed as under;

> "*During 1995, for the marriage reception of Ex.-Chief-Minister Selvi J. Jayalalitha's foster son, V.N.Sudhakaran i.e., Sept 10th, 2 or 3 months before that, the Asst. Secretary Jawahar contacted me over phone... He asked me over phone that the Ex.Chief Minister Selvi J. Jayalalitha's foster son V.N. Sudhakaran's marriage is there. So you should not accept any other appointment on that day.*"

71.1) PW.191 further deposed that he went to the marriage reception which was held in Film City, Egmore, Chennai and conducted the Mandolin Orchestra. He refused to take money as it was prestige for him to conduct a programme for Chief-Minister's function. In the chief-Examination this witness unequivocally stated that 10 days before the marriage reception, Mr. Bhaskaran along with his wife came to his house with the invitation. Along with the invitation, they gave him a silver plate, silk saree and small kumkum box. When he was inquired by the police, he handed over those articles to the police.

71.2) The prosecution has not produced either the silver plate or the silk saree or the kumkum box alleged to have been produced by PW.191 to the Police. Yet, in the cross-examination the defence has not denied the fact that these articles were given to PW.191 along with the invitation card, instead it is suggested that "the silver plates, silk saree and kumkum box given along with the marriage invitation are available in the open market". It is also suggested that whenever PW.191 participated in the musical programme, this kind of gifts were given to him, thereby establishing the receipt of this article by PW.191 in connection with the marriage of A-3.

71.3) **PW.214** Sri. A.R. Rehaman, is another witness who has spoken about the receipt of silver plate

along with the invitation card. According to this witness he is the music composer in cine field. He knows A-1 and also Jawahar Babu, the Asst. Secretary to A-1. In the month of July 1995, Jawahar Babu called him over the phone and told him to meet A-1. Accordingly, he and his mother Arema Begaum met A-1 at Party Secretariat. She requested PW.214 "to perform a musical programme for her son Mr. Sudhakaran's marriage". He further deposed that Mr. Bhaskaran along with his wife came to his house and gave the invitation with two silk sarees, silver kumkum casket and a silver sandal bowl in a silver plate and during the investigation he handed over these articles to the officers of the Prevention of Corruption Department. During his evidence, this witness identified these articles which came to be marked as MOs. 1598 to 1602. According to this witness, he performed the musical programme on 6.9.1995 for one hour from 9.45 pm., with an orchestra consisting of 25 to 30 people and did not charge any amount for that programme.

71.4) In the cross-examination it is elicited that A-1 did not ask him to perform the music programme free of cost. A-1 did not personally give to him MOs. 1598 to 1602 and these material objects do not have any distinct markings. It is further elicited that till the police enquiry, MOs. 1601 and 1602 silk sarees were

not worn. It is also elicited that A-3 did not personally invite him for the marriage.

71.5) The evidence of PW.191 and PW.214, in my view, deserves full acceptance. Both these witnesses are independent witnesses. Their evidence is not discredited in the cross-examination to any extent. They are men of repute and professionals, whose presence at the venue and the rendition of the concerts during the marriage is corroborated by number of witnesses. The photographs taken during the occasion at MOs. 720(a) series also contain the photographs of the concert conducted by these witnesses. Therefore, there is no reason to doubt or disbelieve the veracity of these witnesses. Thus, there is reliable material to hold that during the occasion silver plates, silk saree/ dhoti and kumkum box were presented to the VIPs.

(f) ***POSTAL EXPENSES*** :

72. Regarding the expenses incurred for the distribution of the invitation cards, the prosecution has relied on the testimony of PW.189, the office administrator, working in AIADMK Head Office. This witness deposed on oath as under :

> *"I was entrusted with the responsibility of sending the wedding invitations of V.N.Sudhakaran, the foster son of Ex-Chief Minister Selvi J. Jayalalitha to the party members by post. I sent 56,000*

invitations from Anna Salai Head Post Office to the party members. I paid the postal charges in advance embossed the seal on the invitations by franking machine and sent them. For each invitation, I paid 4/- ruppes and total amount was Rs. 2,24,000/-. I received that amount from the Asst. of Jawahar Babu, the Joint Secretary of Ex-Chief Minister Selvi J. JayalalithA-"

In the cross-examination it is elicited that the 56000 invitations were sent by his assistants by post. Personally he does not know whether those people went to the Post Office to post the invitation. He did not give the police the list of the names to whom the invitations were set.

72.1) As against the above evidence, A-1 has examined large number of the party workers of AIADMK in an attempt to show that the expenses for the marriage of A-3 were met by the party workers of AIADMK. In this regard, the defence has examined DW.1, DW.21 to DW.31, DW.40 to DW.43 DW.54, DW.64, DW.77, DW.80, DW.84, DW.85, and DW.97 has produced in evidence Ex.D.69, Ex.D.46, Ex.D.51, Ex.D.48, Ex.D.133, D.134, D.135, Ex.D.155, Ex.D.136 to 154, Ex.D.349, Ex.D.347, Ex.D.355 to Ex.358, Ex.D.161, Ex.D.162, Ex.D.63, Ex.D.65. Ex.D.326, Ex.D.354, Ex.D.350, Ex.D.325, Ex.D.329.

72.2) Amongst them, **DW.64** Sri. S. Shanmugam is a practicing Chartered Accountant. According to this

witness, he was the auditor for A-1 from 1996 to 2000 and he dealt with the accounts and assessments of A-1 for the assessment years 1991-92 to 1997-98. Regarding the marriage expenses, this witness deposed that the marriage of A-3 took place on 7.9.1995. During October 1995, the Income Tax Department sent notice to A-1 and questioned her as to whether she spent any amount for the marriage of A-3. A-1 sent a reply stating that she did not spend for the marriage of A-3 and clarified that the expenses were met by the bride's family and some expenses were also incurred by the workers of AIADMK party. In this regard, the proceedings were initiated and the Department wanted to charge A-1 for the expenditure of Rs.94 lakhs incurred for the above marriage which was alleged to have been spent by A-1. One V. Bhaskaran, elder brother of A-3 produced a letter before the assessing authority as per Ex.D.69. After enquiry, the first Appellate Authority held that the expenditure charged under this head cannot be held to be incurred by A-1. The further evidence of DW.64 reads as follows:

> "*With regard to the expenditure under the head "decoration of the marriage site", one Kanchi Paneerselvam, DW.26 and 11 others confirmed before the I.T. Authorities that the expenditure was incurred by them. They produced a joint letter as per Ex.D.46 and with regard to the "decoration of the procession route" one Sri. A.R.V. Ramani (DW.77) confirmed before the assessing authority that he had collected money*

from various party men and produced documentary evidence in this regard. Likewise, regarding the "food expenses" one O.S.Manian, Adirajam (DW.31) and Thangamuttu (DW.25) confirmed before the assessing authority that they incurred expenses relating to food provided to the party members and considering all this evidence, Appellate Authorities deleted the additions made by the Assessing Authorities regarding the first three items and with regard to the 4th item viz., food expenses, ordered to assess A-1 for an expenditure of Rs.3.00 lakhs. But A-1 as well as the Department preferred appeals against the said order and the Appellate Tribunal after hearing both the sides passed the order as per Ex.D.64 deleting the addition of Rs.3 lakhs ordered by the Appellate Authorities".

72.3) In order to corroborate the evidence of DW.64, the accused have examined the persons named by DW.64. Amongst them, **DW.26** Kanchi Paneerselvam has deposed that during the performance of marriage of A-3, he was AIADMK District Secretary for Chengalpet District. He came to know that A-1 would attend the above wedding. Whenever A-1 was attending any social function, he used to arrange for such function. They enquired whether they can put up marriage pendal, but were told that the marriage pendal would be put up by the bride's side and hence they decided to decorate the facade of the marriage pendal. In this connection he met DW.24 - Thotta Tharani along with 10 to 12 other party workers. DW.24 provided them with the drawing of the facade. DW.24 did not charge any money for the

drawing. He deputed one Ramesh to oversee the work. The said Ramesh told DW.26 that about Rs.60 lakhs would be required for executing the above work. PW.26 and other party workers contributed Rs.5 lakhs each and paid that amount to the said Ramesh.

This witness further deposed that in the year 1999 the income tax officials summoned him and he gave his statement in writing to the effect that 12 of the party men contributed the money to meet the cost of the facade. In the year 2002, he was summoned for the enquiry. He gave the list of persons who contributed the money and narrated the manner in which the work was given. The actual cost of the facade work was about Rs.57,02,050/-. After deducting the said amount Sri. Ramesh returned the remaining amount which was used for the party activities. During his further examination, he identified Ex.D.46, the copy of the joint letter dt. 19.03.1999 submitted by him and 11 others to the Dy. Commissioner of Income Tax Department from the file which was produced before the Court on the date of his further examination on 20.03.2013. Through this witness the counsel for the A-1 got marked Ex.D.47, the copy of the sworn statement recorded by the Income Tax officials on 14.03.2002.

In the cross-examination, it is elicited that no communication was sent to Chengalpet AIADMK Party District Office that A-1 would be attending the marriage

of A-3 on 7.9.1995 and nobody asked DW.26 to decorate the marriage pendal. It is also elicited that the collection of Rs.5 lakhs each from the party workers was made about 15 to 20 days before the date of marriage; the amount of Rs.60 lakhs was paid to Ramesh in three installments and the personal contribution of DW.26 was about Rs.50,000/- to Rs. 1 lakh. The police did not enquire DW.26 about the above contributions during the course of their investigation. It is further elicited that the list of contributors referred in Ex.D.47 is not produced before the Court by the I.T. Department.

72.4) **DW.27** Ratnivel deposed before the Court that during the year 1995 he was the District Secretary of Trichy East District Unit of AIADMK Party. This witness deposed in line with the testimony of DW.26 stating that he along with 11 others arranged to decorate the facade of the marriage pendal and received the drawing from DW.24 and collected Rs.60 lakhs from the party workers and decorated the facade. This witness also deposed about the enquiry conducted by the Income Tax officials and stated that in the year 1999 he gave his written statement to the Income Tax officials mentioning the names and addresses of the party workers who contributed the money and also gave his sworn statement before the Court. This witness has identified his signature on Ex.D.46 and his sworn statement is marked as Ex.D.48. In the cross-

examination it is elicited that he was not knowing DW.24 earlier to the marriage of A-3. He has not retained the list of the persons who contributed Rs.5 lakhs each and Ramesh did not issue any receipt for having received Rs.60 lakhs. This witness also answered that the said amount was paid in three installments and stated that the said Ramesh refunded about Rs.2.5 lakhs out of Rs.60 lakhs.

72.5) **DW.28** Pandurangan deposed that, in the year 1995 he was the District Secretary of Vellore District Unit of AIADMK Party. His chief-examination is identical to the evidence of DW.26 and during his further examination he identified the signature on Ex.D.26 and the petition submitted by him to the Income Tax Authorities came to be marked as Ex.D.50. Through this witness, the A-1 got marked the copy of the details of expenditure said to have been given by Ramesh as per Ex.D.49.

In the cross-examination, it is elicited from the mouth of DW.28 that the Income Tax officials had summoned the aforesaid Ramesh in connection with Ex.D.49. DW.28 further answered that the 12 persons referred in Ex.D.46 have not signed in Ex.D.49. The Income Tax Department Seal is not seen on the Ex.D.49. He does not know that the file produced from the Income Tax Department does not contain the list of contributors, their names and addresses. There was no

official instructions from the Party High Command to the District Units for attending the marriage of A-3. DW.24 did not give written estimate of the cost of the facade decoration. His personal contribution of the decoration work was Rs.10,000/-.

72.6) **DW.29** Sri. Muttumani is also examined as one of the contributors for the facade decoration. But interestingly, this witness has deposed that at the relevant point of time, he was the general secretary of the labour union called Anna Tolichanda Peravi. He along with 11 others who were the secretaries of the District Unit held a meeting and decided to put up the facade of the marriage pendal. In this regard, they contacted Thotta Tharani, DW.24. He agreed to furnish the drawing and suggested the name of his personal assistant by name Ramesh Kumar. The further evidence of this witness reads as follows:

> "*We said 12 persons decided to contribute Rs. 5 lakhs each. Of the various Labour Unions, the Union of the Transport Corporation is the strongest union and it has affiliation with AIADMK party. I selected about 10 unions and intimated them about our decision to put up the facade of the above marriage pendal. I requested each of the above 10 unions to contribute Rs. 50,000/- each for the above purpose. Thereby Rs. 5 lakhs was collected from the above unions and the said amount was handed over to Kanchi Paneerselvam, who in turn gave it to said Ramesh for the execution of the above work.*"

Through this witness, A-1 has got marked the signature of DW.29 on Ex.D.46 and his sworn statement as Ex.D.51.

In the cross-examination this witness consistently denied that A-3 is the foster son of A-1. When it was suggested to him that in Ex.D.46, A-3 is described as foster son of A-1 Jayalalitha, the witness answered that it is correct. Further, a specific question was posed to DW.29 as under;

> *"Question: I suggest to you that even in the joint letter Ex.D.46 (D), you and 11 others have mentioned that A-1 requested DW.24 Thotta Tharani to help you and 11 others in doing the facade work of the marriage pendal. What do you say?*
>
> *Ans : It is true."*

In the further cross-examination this witness affirmed that in the presence of each of the Union Secretaries of AIADMK Party gave Rs.50,000/- to the aforesaid Mr.Ramesh.

72.7) **DW.30** K. P. Raju has deposed that in 1995 he was the District Secretary of AIADMK Party in Coimbatore Rural Area. He collected Rs.5 lakhs by way of contributions and gave that money to Kanchi Paneerselvam and in this connection he submitted a record containing the list of contributors to the Income Tax Department and also gave his sworn statement. This witness identified his signature on Ex.D.46. In the

cross-examination he answered that as per the customs prevailing in Tamil Nadu, the expenditure of marriage pendal would be borne by bride's side. He further replied that, after seeing the drawings given by Thotta Tharani, the aforesaid Ramesh gave a separate drawing of the facade. When this witness was specifically suggested that the documents produced by the Income Tax Department does not contain the list of contributors referred by him, DW.30 answered that, the Income Tax Department has to be asked about it.

72.8) **DW.31** Adi Rajam has deposed that he is a member of AIADMK Party from its inception. In the year 1995 he was secretary of AIADMK Party Madras South District Unit. Initially they wanted to put up the marriage pendal. Later on verification they learnt that the marriage pendal would be put up by bride's side. Therefore, he, O.S. Manian, Thangamuttu (DW.25) decided to arrange food for the party workers who attended the said marriage. One R.C.Armugam, Ramakrishnan, Purushottam and Saravanan and other party workers assisted him in making the food arrangements. About Rs.1,40,000/- was spent towards the food arrangement for party workers and the said amount was collected by DW.31 from the party workers. Apart from the food, he also arranged for the chairs in the pendal. He does not remember whether he paid hire charges to the person from whom the said chairs were hired. He also arranged for the supply of milk, vessels

and provisions. DW.25 and O.S.Manian arranged for the cook. In this connection, he was inquired by the Income Tax Officials and has given his sworn statement as per Ex.D.134 on 23.03.1999. A-1 has got marked the joint letter given to the Dy. Commissioner of Income Tax Department as per Ex.D.133.

In the cross-examination it is elicited that he is a practicing advocate and an income tax assessee. He has no personal acquaintance with A-3. He denied the suggestion that A-3 is the foster son of A-1. But admitted that in Ex.D.133 it is stated that "*we also wanted to be involved in the marriage of Mr. V.N.Sudhakaran, the foster son of our respected leader, the General Secretary of AIADMK Party*."

DW.31 answered in the cross-examination that, he did not maintain any account in respect of Rs. 1,40,000/- which was spent towards food arrangements and no receipt was issued to persons who gave contributions. He denied the suggestion that after the registration of the present case, Ex.D.133 was prepared on the instructions of A-1. When a specific question was posed to DW.1 as to whether he has any bills for having purchased the provisions for making the food arrangements, DW.31 answered as under :

> *"The collected amount of Rs.1,41,000/- was handed over by me to Mr. Saravanan. The said Saravanan, one Purushottam, R.C.Armugam and*

Ramakrishnan made the food arrangements. They did not hand over any receipts to me."

72.9) In order to prove the other expenses incurred for the marriage, A-1 has examined **DW.21** Sri.S.Selvam, a member of the AIADMK Party, who has deposed that in 1995, he was Wing Secretary of an organization called "Jayalalitha Peravai" in Milapur. In the year 1995, they received an information that A-1 would visit Milapur in connection with the marriage of A-3. For that occasion, they collected Rs. 50,000/- and spent the said amount on the banners, decorations, flags and arch for the procession. The amounts collected was given to one K.R.V. Ramani, Secretary of AIADMK Party Milapur Constituency. In this connection he has given a written explanation before the Income Tax Officials.

In the cross-examination, this witness answered that instructions were not issued by the High Command of AIADMK Party for raising collections. He has not maintained any list of members of his organization. He did not obtain the receipt from A.R.V.Ramani for having paid Rs.50,000/- to him. He did not open any bank account to deposit the said collection.

72.10) **DW.22** R. Ramalingam has deposed that in 1995 he was Branch Secretary of Peramboor Branch of AIADMK Party. During 1995, the marriage of A-3 was performed and the Party Secretary attended the said

wedding. In that connection, they made arrangements for the decoration of the procession routes in their area, for that purpose he made collection to the tune of Rs. 1.50 lakhs and handed over the same to KRV Ramani. He noted the names of contributors in 40 page notebook. The said notebook was destroyed in a fire accident, which occurred in their area. The Income Tax Officials had inquired him regarding the above collections.

In the cross-examination it is elicited that DW.21 attended the marriage of A-3. He does not remember the amounts contributed by each of the contributors. There were no instructions by the State level AIADMK Party with regard to the collections to be made. He paid the amount of Rs.1,50,000/- to KRV Ramani by cash. KRV Ramani did not issue any receipt. With regard to the fire accident, he did not report to the Police, but the Tahsildar has issued a certificate regarding the fire accident. During his sworn statement, he told before the Income Tax Officials about the fire accident.

72.11) **DW.23** Sri. C.N. Sami, has deposed that he is a member of AIADMK Party for the last 20 years. In 1995, he was the Dy. Secretary, South Chennai District. They were informed that A-1 would attend the wedding of A-3 in MRC Nagar. On that occasion, they decided to burst crackers and brought an elephant and music band party from Kerala. They collected Rs.15,000/-

from each area for the said purpose. DW.23 contributed Rs.10,000/- and the remaining Rs.15,000/- was collected in his area. They spent in all Rs.70,000/- for the crackers and music band. Cine Actor Sivaji Ganesan's son Ram Kumar had sent his representation on bride's side and asked him to meet the said Ram Kumar. When he met the said Ram Kumar, he appreciated the arrangement and told that he would reimburse the amount of Rs.70,000/-. After couple of days, he met Ram Kumar and collected a cheque for Rs.70,000/- and credited the proceeds to his account with Indian Overseas Bank C.I.T Nagar Branch. After realization of the cheque, he drew the amount from his account and paid back the amount to the persons who had made the contributions.

In the cross-examination this witness answered that during the marriage about Rs.24,000/- worth crackers were burst and Rs. 29,000/- was spent for bringing the elephant from Kerala and about Rs. 10,000/- was spent on the music band. He did not obtain receipts in respect of the purchase of crackers and hiring of the elephant and the payments made to the music bands. He does not know the name of the representative sent by Ram Kumar. During his cross-examination, this witness produced his bank pass book which was impounded and marked as Ex.D.35 and the relevant entry as D.35(A). He denied the suggestion

that the cheque referred in Ex.D.35(A) was not issued towards the reimbursement of marriage expenses.

72.12) The aforesaid Thotta Tharani is examined as **DW.24**. According to this witness, he is basically a painter and also Art Director for films. This witness deposed that he knows about the marriage of A-3. In connection with his marriage, AIADMK party people approached him for designing the facade of the entrance of the marriage hall. Amongst them, he remembers the name of Kanchi Paneerselvam. He prepared a sketch and gave it to the persons who approached him. He was not involved in the execution of the facade. He had entrusted the work of execution to one of his assistant by name Ramesh. DW.24 deposed that he did not take any remuneration for the said Art designing. In connection with his work, he was questioned by the Income Tax Officials and he has submitted his written statement before the Income Tax Department. In the cross-examination this witness answered that Kanchi Paneerselvam and others who approached him for the design were from AIADMK Party and not from Sivaji Ganesan's family.

72.13) **DW.25** K. Thanga Muttu has deposed that in 1995 he was the District Secretary of Tanjaore District. The marriage of A-3 was performed on 7.9.1995. On the day of wedding, he along with O.S.Manian and Adi Raja Ram had arranged for the

lunch. He along with three others arranged for procuring rice and vegetables. He also arranged for two cooks. Rice and plantain leaves grown in his land were supplied for the occasion. Subramaniam, Parama Shivam and Dandayudha Pani were the other three persons involved in procuring rice and vegetables. Jayaraman and Shankar are the two cooks who prepared the food items and he paid Rs. 17,000/- to each of them. DW.25 further deposed that he only arranged for the lunch for the party workers on the marriage day voluntarily as A-1 was participating in the wedding. The breakfast etc., was arranged by the bride's side. During his further examination, the statement given by this witness before the Income Tax Authorities came to be marked as Ex.D.135 and the joint letter submitted by him and two others came to be marked as Ex.D.133.

In the cross-examination it is elicited that DW.25 was MLA for one term i.e., from 1991-96. He received invitation for the marriage of A-3 from the party high command. He denied the suggestion that A-3 is the foster son of A-1. It is elicited that thousands of people attended the marriage of A-3 and those who attended the marriage took food at the marriage venue. For the said marriage, about 1 to 2 lorry loads of rice was procured by S.V.T. Rajan. DW.25 procured rice to feed about 30,000 people. This was his contribution to the marriage. Subramanian, Paramashivan and

Dandayudha Pani supplied vegetables and plantain leaves. Jayaraman and Shankar cooked food. No receipts were obtained from them regarding payment of Rs.17,000/- each. About 20 days after the marriage, said Jayaraman and Shankar appeared before Income Tax Authorities and gave statements. It is elicited that O.S. Manian and Adirajaram had given a joint letter as per Ex.D.133. When it was suggested to DW.25 that he and his friends attended the marriage of A-3 for the reason that he was foster son of A-1, DW.25 answered that since their party leader viz., A-1 attended the marriage of A-3, they too attended that marriage. DW.25 further answered that he had collected Rs.40,000/- from the party workers but he did not issue receipts to them.

72.14) **DW.40** A.P.R. Rama Murthy has deposed that he was the Divisional Secretary of AIADMK in 1995. They got information that A-1 would be visiting their area on the occasion of the marriage of A-3 and they decided to give her grand welcome and for that purpose collected Rs.50,000/- and handed over the collections to K.R.V. Mani, the Area Secretary of AIADMK. The said amount was used for decorating the procession way. In this connection he has given the written statement before the Income Tax Authorities. In the cross-examination this witness answered that they did not pass any resolution to collect the contribution

and he did not maintain the account of the amounts paid by the party workers. He did not obtain any receipt from K.R.V. Ramani and he does not know the number of cut outs that were placed along the procession way.

72.15) **DW.41** K. Seetaraman, a member of AIADMK Party, has deposed in line with DW.40 stating that on the occasion of the marriage of A-3, he along with the office bearers collected Rs. 50,000 and handed it over to K.R.V. Ramani for decoration of the procession way. In the cross-examination he denied the suggestion that A-3 is the foster son of A-1 and this witness also answered that the said Ramani did not issue any receipt for having received the amount.

72.16) **DW.42** P.S. Anna Malai, another member of AIADMK Party deposed on oath that, in connection with the marriage arrangement of A-3 Sri. K.R.V. Ramani asked him as to how much he can contribute and he agreed to collect Rs.2 lakhs towards the arrangements to be made to receive A-1 on the occasion of the above marriage. This witness also answered in the cross-examination that he did not prepare the list of contributors and did not collect any receipt from KRV Ramani for having paid Rs. 2 lakhs.

72.17) **DW.43** V. Kodandaraman, the AIADMK Party Secretary for Anna Nagar Assembly Constituency,

deposed that on the occasion of the marriage, the procession way was decorated from Poes Garden residence of A-1 up to AVM Rajeswari Kalyana Mantapam and he took up the responsibility of overseeing the decoration work. They collected Rs.1 lakh from the party workers, members and officer bearers and handed over the same to A.R.V. Ramani for the above purpose and in this connection he submitted his written statement before the income tax officials in March, 1999 along with the list containing the name of the contributors.

In the cross-examination this witness admitted that, A-3 is not personally known to him and no circular instructions were issued by the high command to carry out the decoration work. The distance between AVM Rajeswari Kalyana Mantapa and residence of A-1 is about 1 km., About one week earlier to the marriage, he paid Rs. 1 lakh to KRV Ramani, but he did not issue any receipt to him.

72.18) **DW.54** Gopikanth has deposed that for the last 28 years he has been working as Cine Art Director. In the month of August, 1995, Shivaji Ganesan's son Prabhu informed him that, there is a wedding in his family. He requested him to carry out certain work in connection with the marriage. He asked DW.54 to meet his brother Ram Kumar (DW.1). The said Ram Kumar introduced him to one Muttu Swami (PW.200) and

asked him to carry out the work as per his instructions. PW.200 asked him to prepare a pendal at the place of reception of the bride and bridegroom and to erect two arches at Adyar Signal and in front of Ganesh Temple and sets at four locations viz., (1) Avin Booth in Adyar (2) in front of Adyar Malar Hospital (3) Opposite Satya Studio (4) At Green Ways Road Signal. After two days, he met PW.200 with drawings and estimates. The total cost of the work was fixed at 12,98,000/-. He commenced the work on the next day. On the next day, PW.200 gave him a separate drawing relating to partition wall and paid Rs. 3 lakhs in cash. He got the above work executed through carpenters, moulders, painters, decorators and flower decorators. His manager R.N.Rajendran supervised the work. The amount of Rs.12,98,000/- was paid through cheque in the name of M/s. G.K. Arts. The said cheque was issued by DW.1 Ram Kumar. Another cheque for Rs. 4 lakh was issued towards the partition wall work by DW.1. The said Rajendran disbursed the amount to the respective workers. The above cheque of Rs. 4 lakhs is shown by him in his tax returns. He further deposed that he and Rajendran have given their statement before the police and before the Income Tax Department.

In the cross-examination, it is elicited that he became Income Tax Assessee during the year 1995-96. He was introduced to PW.200 Muttu Swami in Shivaji Film's office by Shivaji's son Prabhu. DW.54 further

answered that he gave the estimate and the drawings to DW.1 but has not retained the copies thereof. The amount of Rs. 3 lakhs in cash was received by him from PW.200 for executing the work of partition wall and he did not issue any receipt in respect of that amount. Out of the said 3 lakhs, he made advance payment to carpenters, painters and suppliers. It is further elicited that he is the proprietor of M/s. G.K. Arts and he encashed the cheque of Rs.12,98,000/- through Indian Overseas Bank, Veerugambakam Branch. And has shown this payment in his Income Tax returns for the year 1995-96. He denied the suggestion that the above amounts were actually paid by A-1 and not by DW.1 or PW.200.

72.19) **DW.77** A.R.V. Ramani has deposed that during the year 1995 he was Constituency Secretary for AIADMK Party for Mylapore Legislative Constituency. The marriage of A-3 took place in Mylapore area. During the said marriage, he did arrangements for the public procession by arranging serial lights, banners, flags, planting of banana trees, sound system etc., Totally 15,10,000/- was collected by way of contributions from 12 people from various constituencies and around Rs.15 lakh was spent for procession way arrangement. Subsequently on 28.9.95 he received a notice from the Income Tax Department as per Ex.D.136 and submitted the details of the expenditure incurred as per his letter dt. 19.10.1995 as

per Ex.D.137. He enclosed the list of the contributors to the said letter and the details of the amount spent. The contributors referred in Ex.D.137 were also summoned by the Income Tax Authorities and were enquired. Through this witness, counsel for A-1 got marked his sworn statement as per Ex.D.138 and the confirmation letters of the contributors as Ex.D.139 to D.150. The expenditure bill as Ex.D.151. On the date of his examination, he produced 27 bills which came to be marked as Ex.D.152 (1) to Ex.D.152 (27). This witness further deposed that he made application to the Corporation Authority seeking permission for fixing the light arches, tube lights, cut out on the procession way and Ex.D.153 dt. 06.09.1995 is the copy of the permission granted by the Corporation. Ex.D.153 (a) is the annexure to the said permission. The Electricity Board raised demand notices as per Ex.D.154 (1) to Ex.D.154 (11). He disclosed all these facts before the Income Tax Authorities during enquiry and after enquiring him and other contributors, the Income Tax Authorities accepted the explanation.

In the cross-examination, he denied that A-3 is the foster son of J. Jayalalitha but admitted that in Ex.D.137, there is a mention that A-3 is the foster son of A-1 Jayalalitha. He also admitted that in Ex.D.137, in the column meant for mentioning the name of the person on whose behalf the payment had been made, he has mentioned the name of AIADMK Madras. He denied

the suggestion that A-1 spent for the marriage of A-3. It is brought out in the cross-examination that Ex.D.137(a) does not mention the name of 10 persons who made the contributions and he has not issued any receipts to them. He also admitted that his name does not appear in the bills marked as Ex.D.152 (9) to Ex.D.152 (3) and also in Ex.D.154. He admitted in the cross-examination that he did not make any personal contribution but only collected the contribution and spent the amount. He denied that Ex.D.137(a) is a concocted document submitted to the Income Tax Authorities.

72.20) **DW.80** B. Vasudevan deposed that, during the year 1995, he was working as Junior Engineer, PWD in Madras. He knows about the marriage of A-3 Sudhakaran. There was oral instructions by the investigating officer on 17.4.1997 for valuing the marriage pendal stage and other works. This witness identifies his signature in Ex.P.1019 and stated that he did not inquire the persons whose names appeared in Ex.P.1019. He further stated that the drawings pertaining to the marriage pendal and stage were not given by Vijayashankar Architect and he does not know where the said marriage pendal was put up and the measurement mentioned in Ex.P.1019 are based on the instructions of the investigating officer. He further asserted that in the report the bifurcation of VIP portion

and non-VIP portion was not done by him and it was done at the instance of the investigating officer. All the details in Ex.P.1019 were given by the investigating officer and they were required to prepare the report without carrying any inspection in their office itself and he further stated that he was asked to prepare Ex.P.1019 by the investigating officer in the year 1997 and the measurement mentioned therein are not actual measurements.

In the cross-examination, he admitted that he and Thangarajan, PW.181 were in the valuation team, but denied the suggestion that the valuation team inquired the persons mentioned in the report. He identified his signature in the plan appended to Ex.P.1019 and stated that the said plan also bears the signature of the architect Vijayshankar.

72.21) **DW.84**, O.S. Manian, the District Secretary, AIADMK party for Nagapattanam District deposed that for the marriage of A-3, he spent for food arrangements and made food arrangements of party workers who attended the said wedding. Himself, DW.25 and DW.31 collectively made the food arrangements and they were assisted by N. Puraswami, Jeevanandam, Bharathi, Raju and Perumal. The said persons brought four cooks from Kumbhakonam. They were paid Rs. 17,000/- each. For meeting the said expenditure, they collected money from the party workers. Dw.84 further

deposed that he personally gave 2000 coconuts from the coconut grown from his father-in-law. In this regard, he was inquired by the Income Tax Officials and he gave a joint letter as per Ex.D.133 and his sworn statement was recorded as per Ex.D.155.

In the cross-examination, this witness answered that he received marriage invitation from both sides, but he cannot say how many persons attended the marriage. According to him, 6 pendals were erected for serving the food and about 300 to 400 chairs were arranged in each pendal and to his knowledge, there was no separate pendal for serving food to VIPs and non VIPs. According to him, same kind of food was served in all the six pendals and only vegetarian food was served during the marriage. He cannot say how many party workers and guests attended the marriage. He had collected about Rs. 85,000/- for the arrangement and had noted the contribution in a separate note book, but did not produce the said book before the Income Tax Authorities. It is elicited that Ex.D.133 does not bear the stamp of Income Tax Authorities indicating the date of its receipt. He denied the suggestion that on account of A-3 being the foster son of A-1, A-1 met the marriage expenditure of A-3.

72.22) **DW.85** - R. Murali, has deposed that, during the year 1995-96 he was working as Manager (Administration and Accounts) in M/s. Super Duper

T.V. Pvt. Ltd., It was incorporated under the Indian Companies Act. On 3.11.1994 as per Ex.P.618, 619 and 620. M/s. Super Duper T.V. Pvt. Ltd., made T.V. Coverage of the marriage of A-3 Sudhakaran. For that a sum of Rs. 2 lakh was paid by one Ram Kumar, uncle of the wife of A-3 Sudhakaran. The copy of the bill is enclosed to the document Ex.D.161 as per Ex.D.161 (A). The original bill is Ex.D.162.

In the cross-examination, it is elicited that, A-3 Sudhakaran and A-2 Sasikala are the Directors of Super Duper T.V. Pvt. Ltd., and A-3 is the Managing Director.

72.23) Regarding the T.V. coverage of marriage function, in the cross-examination it is elicited from DW.85 as under;

> *"Super Duper T.V. Pvt. Ltd., does not telecast any channel. I am not sure whether the video coverage of the marriage of A-3 Sudhakaran was done by Super Duper T.V. or Super Duper T.V. Pvt. Ltd., The bill Ex.D.162 was prepared on 11.09.1995, but the said date is not clearly visible in its zerox copy which is marked as Ex.D.161 (A)"*

72.24) **DW.97** A. Vijay Kumar, working as Asst. Commissioner of Income Tax, Central Circle-II (2) Chennai was examined on 11.07.2013. Pursuant to the summons, this witness produced documents comprised in 10 volumes. Through this witness, the counsel for

A-1 has got marked Ex.D.325 to D.364 which are already spoken to by the witnesses examined by the defence. In the cross-examination, it is brought out that with regard to the assessment for the year 1993-94 pertaining to the accused the matter is still pending before the Hon'ble High Court of Tamil Nadu in Appeal Proceedings under the Income Tax Act. The assessment orders pertaining to the accused have not reached finality and they are still pending before various authorities.

72.25) The learned Counsel for the accused has built up an argument that from the above receipts it cannot be inferred that the amount shown therein was spent towards the marriage expenses of A-3 or that the said expenses were met by A-1 for the said purpose. It is the submission of the learned Counsel that the prosecution has not proved that A-1 had paid any of the bills in settlement of the marriage expenses; the authors of the receipts are not examined to show that the amount mentioned therein was in fact paid by A-1; hence no reliable evidence is available on record in proof of the alleged expenditure attributed to A-1. It is the submission of the learned Counsel that, even the testimony of PW.181 and the report filed by him do not substantiate the claim of the prosecution as PW.181 has not furnished any basis for arriving at the figure of Rs.5,21,23,532/-- towards the cost of the pendals

alleged to have been erected during the marriage. Further, placing reliance on the decision reported in **(1997) 1 SCC 816, para 19**, the learned Counsel would submit that as per the custom and tradition prevailing in the State of Tamil Nadu, the marriage expenses are generally borne by the bride's family and therefore, the prosecution is not justified in proceeding on the purported ground that the entire expenses of the marriage were met by the bridegroom and his family.

72.26) Before answering the question as to whether it is customary for the father of the bride to bear the expenses of the marriage as contended by the learned Counsel for the accused, it is necessary to decide as to whether the expenses for the marriage of A-3 were borne by A-1 as contended by the prosecution.

72.27) Though the learned Counsel for A-1 has vehemently contended that A-1 is no way involved in the marriage and that she did not meet any expenses in connection with the marriage of A-3, yet, the oral and documentary evidence discussed above clinchingly establishes that, right from the erection of pendals till the performance of marriage and reception of guests and accommodation of the guests, all the expenses for the marriage were met by A.1 except to the extent of Rs.14 lakhs which is stated to have been contributed by the father of the bride as stated by PW.181.

72.28) In this context, it is pertinent to refer to the stand taken by A-1 during her 313 examination. It is pertinent to note that, the answers given by A-1 u/Sec. 313 Cr.P.C. are more of argumentative nature than denial. The relevant answer given by A-1 to question number 746 regarding the marriage expenses and Ex.P.1019 reads as under:

> *"I had not spent money for the marriage. I have denied the expenditure even in my reply to the questionnaire dt. 19.09.95 and in my reply dt. 18.3.99 to the questionnaire dt. 05.3.1999 before the Income Tax Authorities. The entire marriage expenditure was borne by the bride's family. The marriage took place on 7.9.1995. The evaluation report prepared by Mr. Thangaraju was prepared only on 18.04.1997 i.e., 2 years after the marriage. Hence it is not a genuine report. Mr. G. Ramkumar, maternal uncle of the bride cited as a witness in the Charge Sheet by the prosecution was not examined by the prosecution. Mr. K. Narayanswamy, father of the bride cited in the Charge Sheet was also not examined by the prosecution. They were deliberately omitted by the prosecution even though they are the only competent persons to speak about the marriage expenses. Moreover, the figures of value given by the prosecution itself are highly discrepant. PW.181 is incompetent to evaluate or submit a report. Paragraphs 24 to 27 of the P.W.D. code empowers only the Exec. Engineer as competent to evaluate. Para 81 (a) of the D.V. & A.C. manual also mentions the same. Hence the report is invalid. Some of the work was done and a portion of the food was provided by my partymen voluntarily of their own accord. In the Income Tax assessment proceeding, after due deliberation my stand that I have not spent any money towards the marriage has been accepted."*

72.29) The contention urged by the accused stands falsified by the returns submitted by her for the assessment year 1996-97 as per Ex.P.2176, wherein, in the liabilities column, she herself has declared the marriage expenses as under.

Marriage expenses met through C.A. No.2018	–Rs.25,98,521/-
Marriage expenses met by cash	– Rs.3,94,240/-

A.1 herself having declared the said amount is estopped from contending that she is no way involved in the marriage of A-3 and that the entire marriage expenses were met by the bride's family.

72.30) Ex.P.2220 is another clinching piece of evidence which goes to show that, A-1 is not only involved in the performance of the marriage, but has incurred substantial expenses for the marriage. PW.228 has unequivocally stated before the Court that, in response to the notice issued by the Income Tax Authorities, the reply as per Ex.P.2220 was submitted on behalf of A-1. The relevant portion of the said reply reads as follows;

"5. A sum of Rs.12,00,050/- was spent by me on the printing of invitations, identity cards, car passes and printed polythene bags as per details below:-

Sl.No.	Address of the payee	Chq. No.	Amount.
1.	M/s. Mouli Advertising Services P. Ltd., Madras.	597103/ 16.9.95 Canara Bank, Mylapore.	Rs.11,00,000
2.	M/s. Rock Aads, Madras.	597105/ 15.9.95 Canara Bank, Mylapore.	Rs. 30,050
3.	M/s. Madras Foils Ltd., Madras.	597107/ 15.9.95	Rs. 70,000
			Rs.12,00,050

A sum of Rs.2,45,000/- was incurred on distribution expenses. No gifts were given to the invitees along with the invitations.

6. Expenditure on provision of food & refreshments on the evening of 6th September and the morning of 7th September was incurred by the bride's family. A sum of Rs.23,800/- was incurred by me in respect of provisions for reception paid to Mr. M. Abbas, Vikkiravandi vide Cheque No.597112/16.9.95 drawn on Canara Bank Mylapore, Madras. Other expenditure on provision of food and refreshments was incurred by Mrs. N. Sasikala for the reception on the evening of 10th September '95.

7. Electrical and lighting charges at the marriage site were met by the bride's family & Mrs. N. Sasikala.

8. Expenditure on purchase of flowers and on floral decorations was incurred by the bride's family and Mrs. N. Sasikala

9. Expenditure on vegetables, milk etc., for marriage were met by the bride's family and for the reception by Mrs. N. Sasikala.

10. The following is the sum incurred by me on accommodation for the invitees:

Park Sheraton ... Rs. 1,75,246.2 (By cheque No.597108 drawn on Canara Bank Mylapore.)

11. Expenditure incurred by me on the car hire charges paid through my Canara Bank account amounted to Rs.78,430/- as per details below:-

i) Anchor Cabs, Madras-35 (Ch.No.597115)	Rs.19,211/-
ii) A.G.K. Travels, Madras-8 (Ch.No.597116)	Rs.15,814/-
iii) Govind Cabs, Madras-34 (Ch.No.597117)	Rs.15,903/-
iv) Vincent Travels, Madras-10 (Ch.No.597118)	Rs.27,502/-
Total :	Rs.78,430/-

12. Jewellery for marriage

13. Expenditure on the dresses, clothes and other textile items for the marriage amounted to Rs.4,84,712/- paid to Kumaran Silks, Madras -17 by my Canara Bank Cheque No.090993.

14. Expenses on Video Coverage etc., were incurred by the bride's family and Mrs. N. Sasikala. The photograph expenses from my side amounted to Rs.54,660/- and paid to Balu's colour Labs, Madras-4 by Cheque No.597114 drawn on Canara Bank, Mylapore.

15. Expenses relating to the horse-drawn carriage used at the time of Mappillai Azahaippu were incurred by the bride's family.

16. Expenses on fireworks & crackers were met by the bride's family and my AIADMK Party men.

17.

18. There was no purchase of any furniture for the marriage. The furniture hire charges for the marriage were borne by the bride's family. The furniture hire charges for the reception on the 10th

September amounted to Rs.57,250/- and were paid by me to Giri's Museum, Madras by cheque No.597109 drawn on Canara Bank Mylapore.

19.

20.

21. I have not received any gifts on the occasion of the marriage of my foster son.

22. Other items of expenditure incurred by me through my account with Canara Bank, Mylapore in connection with the marriage are:

i) Pandal for Reception Rs.75,000/- paid to Mr. Kumaresa Nadar by cheque No.597110 on Canara Bank Mylapore.

ii) Interior Decorations on the 10th September 1995.

a) Serial lighting Rs.25,000/- paid to Mr. Candrasekaran by cheque No.597111 on Canara Bank Mylapore.
b) Labour paid to Mr. Punindra Pal of Ahmedabad Rs.1,00,000/- vide Cheque No.597106 on Canara Bank Mylapore.

iii) for the pandal at the entrance of my residence a sum of Rs.27,256/- was paid to Mr. Kumaresa Nadar by cheque No.597113 on Canara Bank Mylapore ;

iv) Thanks advertisement in Daily Thanthi through Rock Aads, Madras -14 Rs.2,47,616/- paid by cheque No.597104 on Canara Bank Mylapore.

v) Towards rent and amenities for film city, the reception venue, a sum of Rs.49,500/- was paid to Tamil Nadu Film Corporation Ltd., Madras – 600 113 by cheque No.597101 drawn on Canara Bank Mylapore.

vi) Towards rice in respect of food for reception, a sum of Rs.23,800/- was paid to M. Abbas, Vikravandi-605652 vide cheque No.597112 drawn on Canara Bank Mylapore. The other expenses relating to te reception were met by Mrs. N. SasikalA-

23) Expenses in connection with the simple betrothal function held in June '95 at the residence of Dr. Sivaji Ganesan were met by the Bride's family. The following gifts to the bride were made by me.

i. Jewellery (details) Rs.
ii. Silk Sarees (Details) Rs."

72.31) The file Ex.P.2220 also contains supporting receipts and documents. The supporting original receipts in respect of the amounts shown in the said letter are found in the file Ex.P.2220. Except stating that the expenses towards the fireworks and crackers were met by AIADMK party-men, she has nowhere contended in the above reply that the pendals were put up by the party-men and the food was arranged by them as now contended before the Court.

72.32) Further, it is stated in Ex.P.2220 that, a sum of Rs.2,45,000/- was incurred on distribution expenses. Though in the said reply it is stated that, no gifts were given to the invitees along with the invitation, I would presently discuss that positive evidence is produced before the Court in proof of the said expenditure. In view of the above documents, the contention urged by A-1 that, all the expenses for the

marriage were borne by bride's family and she is no way involved in the marriage of A-3 stands falsified.

The decision relied on by the learned Counsel for A-1 also does not advance the plea set up by the accused. On going through the said decision, it is seen that in the fact situation in the said case, wherein, the prosecution had claimed that the public servant had incurred the expenditure in connection with the marriage of his sister, the Hon'ble Supreme Court has observed that the expenses in connection with the marriage of a girl in a Hindu Family would be incurred by the father and not by the brother. In the instant case, it is pertinent to note that, the father of the bride has not come before the Court to state that he had shouldered the responsibility of conducting the marriage of his daughter and incurred the entire expenses of the marriage. As already stated above, PW.181 has unequivocally stated before the Court that the father of the bride K. Narayanswamy gave him Rs.14 lakhs towards the expenses and asked him to submit the accounts to Ramkumar (DW.1). If the entire expenses were borne by the father of the bride, there is no reason for him to hand over the money to PW.181. It is not the contention of the accused that the marriage arrangements were done by the father of the accused, on the other hand, the specific defence of the accused is that, the marriage arrangements done by DW.1, the

uncle of the bride and the accounts were also opened in his name. This position is contrary to the circumstances discussed in the above case. When the father of the bride was alive, it is not known why the uncle had to open an account in his name and lookafter the marriage expenses. It is also not explained as to why the father of the bride could not give money directly to DW.1 if DW.1 was looking after the marriage expenses as contended by the accused. All these circumstances therefore go to show that the defence set up by the accused that the expenses of marriage were borne by bride's family is contrary to the positive evidence produced before the Court. If the expenses were met only by the bride's family, there was no reason for A-1 to make the payments by issuing her cheques in connection with the marriage expenses. The very fact, all the original documents, receipts and cheque leaves seized from the office of PW.228, the auditor of A-1 itself is sufficient to show that the entire expenses were met only by A-1. More importantly, there was no reason for A-1 to admit in her reply to the Income Tax Authorities about the expenses incurred by her to the tune of Rs.98 lakhs if she was no way involved in the marriage of A-3. All these circumstances therefore falsify the claim of the accused.

72.33) Viewed from another angle, if in fact, the marriage expenses were met by the bride's family, as

contended by the accused, there was no reason for A-1 to make payments by issuing her cheques in connection with the marriage expenses. The very fact, all the original documents, receipts and cheque leaves belonging to A-1 were seized from the office of PW.228, the auditor of A-1 itself is sufficient to hold that the entire expenses were met only by A-1. That apart, if A-1 had not incurred the expenses in connection with the marriage of A-3, there was no reason for A-1 to admit in her reply to the Income Tax Authorities about the expenses incurred by her to the tune of Rs.98 lakhs. These circumstances are consistent with the case of the prosecution that A-1 alone met the marriage expenses of A-3.

72.34) At this juncture, it may be relevant to refer to the testimony of DW.1, the star witness of the defence regarding the marriage expenses. This witness has give a cryptic evidence which reads as under:

> *"My father name is Mr. Shivaji Ganeshan. In this case, the third accused is my elder sister, Shanti's son-in-law. On 7.9.1995, my elder sister's daughter Satya Lakshmi got married to the third accused in MRC Nagar Chennai. At that time, my father was alive. We met the entire expenses of that marriage as we are the bride's people. For that marriage, we opened an account in SB A/c. 95071 in Gopalpuram Branch, State Bank of India and remitted upto Rs.92 lakhs which were spent on wedding and expenses. Ex.D.15 is the photocopy of that S.B. A/c. passbook. (The Public Prosecutor has verified it with the original*

document.) The amount remitted in the SB A/c. was arranged through our family companies and family."

In the cross-examination it is elicited that the S.B. A/c. was opened on 14.08.1995. The account details do not show that the amounts were spent for the marriage. He has not brought the counterfoils of the cheques given from that S.B. A/c. as an evidence. Regarding this case, the police enquired him two or three times. His elder sister's husband's name is Narayan Swamy. During the marriage of A-3, Narayan Swamy was working as Professor in I.I.T. Chennai. During his examination in the Prevention of Corruption Office, he did not submit the copy of Ex.D.15. He denied the suggestion that, he knew K.P.Muttu Swamy at the time of enquiry, he asserted that he does not know who he is and further stated that during the Police investigation he gave all the details of the marriage expenses. According to him, the total expenses amounted to Rs.92 lakhs only.

72.35) Before proceeding to analyse the evidence of DW.1 and the other witnesses examined by the accused, it is important to note that Ex.D.15 produced by this witness is the zerox copy of the bank passbook. Though in the evidence it is recorded that the Public Prosecutor verified the zerox copy with the original, it is not known why the original itself is not produced before

the Court when it is the evidence of DW.1 that the said account was opened only for the purpose of wedding expenses of A.3. Undisputedly, a zerox copy of the document is not admissible in evidence. That apart, the passbook produced before the Court Ex.D.15 does not contain the name of the branch which issued the said passbook and it also does not bear the name and seal of the branch office, which creates serious doubt about the genuineness and authenticity of this document. The said suspicion gets fortified for the added reason that by the time DW.1 was examined efforts were on to subvert the course of justice by influencing the prosecution witnesses. Ex.D.15 appears to be one of such efforts made by the accused, or else there is no reason as to why the certified copy of the account extract could not have been produced when the accused relies on the entries made in the said passbook. Admittedly, DW.1 is not the author of this document. Therefore, even if this document is marked in evidence, the contents thereof do not get proved. Therefore, viewed from any angle, this document cannot be considered in support of the claim put forward by the defence.

72.36) Another strong reason which leads to believe that Ex.D.15 is the handiwork of the accused is that DW.1 has unequivocally admitted in his evidence that, he did not produce the copy of the said passbook before the Investigating Officer even though he was

examined two or three times by the I.O. If in fact Ex.D.15 passbook was in existence, DW.1 would have been the first person to produce the said document before the Investigating officer since his involvement in the marriage of A.3 if any is related to the alleged bank account. The very fact Ex.D.15 has not seen the light of the day any time before the examination of DW.1 in the Court on 27.02.2003, the genuineness and authenticity of this document becomes doubtful and suspicious.

72.37) The circumstances surrounding the opening of the account for the alleged purpose of maintaining the marriage expenses by DW.1 who is not the immediate member of the family of the bride is another factor leading to doubt the defence set up by the accused. The opening of a bank account to meet the marriage expenses is a strange and unnatural. Commonly, parents save for the marriage of their wards either in the form of deposits or bank savings or raise loans. In the instant case, accused have come up with a novel story that a fresh account was opened and thereafter money was remitted to that account from the family companies and family of the bride. But neither DW.1 nor the accused have named the persons who remitted the money to this account. The entries contained in Ex.D.15 show that, the account was opened on 14.08.1995 by remitting cash of Rs.1,001/- and on 22.08.1995, a sum of Rs.34,000/-, Rs.7 lakhs,

Rs.22,35,500/-, Rs.58,80,000/-, Rs.17,80,521/- is remitted to this account and on 23.08.95, Rs.28 lakhs has been remitted.

72.38) Even with regard to the source of the money remitted to this account, the version of DW.1 is that, it is remitted by the family members. There is no evidence as to which of the family members remitted this money. Curiously, during the argument it is submitted that, enquiry was conducted by the Income Tax Authorities and the department has accepted the case of DW.1 that it is foreign remittance. This theory is not spoken to by DW.1 in his evidence making it evident that the theory of foreign remittance is an afterthought which cannot be given any credence.

72.39) Another circumstance which leads to disbelieve the contention of the accused is that, none of the witnesses or relatives of the bride have come forward to say that DW.1 looked after the marriage expenses. There is absolutely no corroboration whatsoever to the testimony of DW.1. On the other hand, it has come in evidence that the father of the bride gave Rs.14 lakhs into the hands of PW.200 towards the expenses. If bank account was opened to meet the marriage expenses and all the arrangements were looked after by DW.1 as contended by the accused, there is no explanation as to why the father of the bride had to pay Rs.14 lakhs to PW.200.

72.40) The evidence of DW.1 is silent as to the arrangement made by him in connection with the marriage. There is not even a stray sentence in his entire evidence that he made the payment through cheques from the above account towards the marriage expenses. This is yet another circumstance to show that the opening of Ex.D.15 and the story of issuance of cheque is only a make believe story which has taken shape only after the closure of the evidence of the prosecution.

72.41) Even though the defence has examined large number of witnesses, not even a single witness has stated before the Court that the arrangements were made by DW.1 or that the payments were made to them by DW.1 either in cash or cheque except PW.196 Syed Bawkar. But even with regard to this witness, it is pertinent to note that in the chief-examination he merely stated that towards the stiching charges he received a cheque for Rs.1,41,025/-. In the further examination it was elicited that one Ramkumar paid the stitching charges of Rs.1,41,025/- on behalf of Mr. Sudhakaran. Though in the next sentence the learned counsel appears to correct himself by further eliciting that the said Ramkumar was the maternal uncle of Satyalakshmi, yet, in an unguarded moment, the learned counsel appears to have suggested the true state of facts that the said Ramkumar was only acting

on behalf of Mr. Sudhakaran and not on behalf of bride's family. There is nothing on record to show that Ramkumar had engaged the services of PW.196. On the other hand, PW.196 has categorically stated that A-3 came to his shop and got the clothes stitched. Therefore, even this evidence does not support the case of the accused.

72.42) The evidence of DW.1 and the other witnesses examined by the accused in support of their contention that the marriage expenses were met by the bride's family is completely falsified by the declaration made by A.1 in her returns filed before the Income Tax Authorities as per Ex.P.2176, wherein she has declared Rs.29,92,761/- as the amount spent by her towards the marriage. Further, if the marriage expenses were looked after by DW.1 and he was maintaining the account, there is no explanation by the accused as to how the original receipts and all other connected documents in relation to the marriage expenses were seized from the office of PW.228 under Ex.P.2218. Undisputedly, not a single document has been seized from the possession of DW.1 nor has DW.1 produced any documents before the investigating officer even though he was examined on two or three occasions. All these circumstance undoubtedly suggest that either the opening of bank account itself is false or clandestine dealings have been taken place in the name of DW.1.

72.43) The oral and documentary evidence produced by the accused in support of their defence is replete with the inconsistencies and irreconcilable contradictions. The evidence of DW.1 is inconsistent with the testimony of the large number of party loyalists who have come before the Court to state on oath that out of respect and regard for A.1, they themselves met the marriage expenses, put up the façade, decorated the pathways, arranged cooks and served food for more than 30,000 party workers. None of these witnesses have stated on oath that either they approached DW.1 at any point of time or that DW.1 instructed them to attend to those works. On the other hand, the several witnesses examined by the accused have consistently deposed that on hearing the marriage of A-3, they approached A-1 expressing their intention to contribute their mite. This evidence once again indicates that, the arrangements were sponsored by A-1 and at her instance all the arrangements were made and even the payments were made by A-1 as established by the evidence discussed above.

72.44) PW.237 who was in the know how of the arrangements made for the marriage has asserted in his evidence that, PW.200 oversaw the arrangement of putting up the pendals. There is not even a stray sentence in his entire evidence indicating that DW.1 was instrumental in making the arrangements for the

marriage and making payment towards the expenses as now sought to be contended.

72.45) Another circumstance which falsifies the contention of the accused is the invitation extended to the witnesses. It has come in evidence that the invitation for marriage of A-3 was extended by A-1. PW.189 has spoken about the number of invitations posted to the invitees and has even specified about the amount spent towards the postal expenses and documentary proof is produced in this regard. That apart, the witnesses have clearly stated that VIPs were invited and had attended the marriage and accommodation was arranged for them in the Star Hotel, the payment of which were made by A-1. It is not the case of DW.1 that he invited either the VIPs or the party workers of A-1 and arranged for their food. All these circumstances falsify the contention of the accused that the marriage expenses were met by the family of the bride.

72.46) It is nobody's case that, A-3 has met the expenses of his marriage or that he extended invitation to any one. A-3 has gone to the extent of stating that even the stitching charges of his suits were borne by the bride's family. He has also taken up a plea that Super Duper T.V., of which he is one of the Directors, collected the video charges of the marriage coverage from DW.1. The witnesses examined by the accused have

consistently stated that they do not have any acquaintance with A-3. If so, there was no occasion for the party workers either to put up the façade or to decorate the pathways or to make arrangements for the food without the tacit permission of A-3. There is no such evidence on record. There is also no evidence to show that A-3 is a member of AIADMK Party. Therefore, it is quite unlikely that the party workers would get themselves involved in the marriage affairs of A-3, but for their party leader A-1. These witnesses have denied that A-3 is the foster son of A-1. If so, there is no reason for the party workers to get themselves involved in the marriage celebration of A-3 even if their party leader visited the said marriage as a guest. All these circumstances clearly rule out the possibility of the party workers expending their funds for the marriage of A-3. Thus, on consideration of all the above facts and circumstances, I am of the firm opinion that, the entire marriage expenses were borne only by A-1.

72.47) Now coming to the expenses incurred by A-1 for the marriage arrangement is concerned, it is pertinent to note that, DW.1 has asserted that he spent Rs. 97 lakhs for the marriage expenses. Before the Income Tax Authorities, at one point of time, it was decided that A-1 had incurred the expenses to the tune of Rs. 94 lakhs. The party workers of AIADMK have come before the Court to say that they spent Rs. 60

lakhs for the façade and lakhs of rupees for the decoration and lorry loads of rice was procured to serve lunch for more than 30,000 party workers. The prosecution has come up with the case that, a sum of Rs.6,45,04,222/- was spent for the marriage, out of which, Rs.5,21,23,532/- were spent for putting up pendals. Though the said amount looks exorbitant, but having regard to the accommodation provided to more than 40,000 to 50,000 people at two places and special arrangements made for the stage and decoration, the said amount does not appear to be unreasonable. If the claim of the party workers that they spent rupees sixty lakhs only for the façade is believed, then, having regard to the magnitude of the event, at least three times of the said amount could be estimated for putting up the pendals. Further, a minimum of Rs. 40 lakhs to Rs. 50 lakhs might have been spent on food on the date of marriage as well as for the reception and for breakfast. It has come in evidence that number of cooks were employed and were paid wages, elaborate sitting arrangements were made at the venue, posh accommodation was arranged for the VIPs, elephants were procured from Kerala, crackers were burst and the entire venue was illuminated with lights, which would certainly entail huge expenses. That apart, it is established in evidence that, huge amount was spent towards the printing of invitation, publication of thanks in the dailies, tamboolam and valuable presents given to

the guests, all of which would certainly entail an expenses of more than 3 crores of rupees even by modest and conservative estimation. Therefore, taking into consideration all the above facts and circumstances, a sum of Rs. 3 crores is taken as the expenses incurred by A-1 towards the arrangement for the marriage of A-3.

72.48) Thus, in the light of the above discussion, my finding on the total expenditure incurred by the accused during the check period is as under:

Expenditure as per Annx. IV – Rs.11,56,56,833.41

Less:

Item No.148	- Rs. 7,50,000.00
Item No.226	- Rs.3,45,04,222.00
Total	**- Rs.8,49,06,833.00**

73. **RE: ASSETS:**

The nature and extent of the assets and pecuniary resources found in possession of the accused during the check period are detailed in Annexure-II. It is marked as Ex.P.2338. It contains a list of 306 items.

Learned Spl. P.P. has sought to delete item Nos.1 to 17 of Annexure-II on the ground that these were acquired by the accused prior to the check period.

For convenient discussion of the issues involved in the case, these assets are categorized under the following heads.

	Nature of assets	**Item Nos.**	**Value (in Rs.)**
I	Immovable properties (consideration, cost of registration)	1 to 173, 175, 292, 297, 301, 302(i), 305 (Excluding item Nos.24, 31, 33, 64, 66, 127, 145, 150, 159)	22,83,99,174.70
II	Cash paid over & above sale consideration	24, 31, 33, 64, 66, 127, 145, 150, 159	2,53,80,619.00
III	New or additional construction of buildings	174, 176-192, 301, 302(ii)	28,17,40,430.00
IV	Gold and Diamond Jewellery	284-290, 295	5,53,02,334.75
V	Silver wares	291	48,80,800
VI	F.Ds and shares	258-277, 298, 303, 306	3,42,62,728.00
VII	Cash balance in bank accounts	193-229, 296, 300, 304	97,47,751.32
VIII	Vehicles	230-257, 299	1,29,94,033.05
IX	Machinery	293, 294	2,24,11,000.00
X	Footwear	278	2,00,902.45
XI	Sarees	279-281	92,44,290.00
XII	Wrist watches	282-283	15,90,350.00

73.1)

IMMOVABLE PROPERTIES ACQUIRED DURING THE CHECK PERIOD BETWEEN 1.7.1991 AND 30.04.1996.

ANNEXURE-II

(Ex.P.2338)

Item No.	**Description of property & extent**	**Purchaser**	**Date of Execution/ reg. of the deed /agree of Sale (Exs.)**	**Total cost Rs.**	**Witnesses Ex.ed in proof of the transaction**
18	One Ground and 1407 Sq. ft. of land with building in R.S.No.1567/1 of Mylapore village.	J. Jayalalitha	Doc.No.424/91 Dt.24.7.91 **Ex. P-1** (Original) **Ex.P-2 (copy) Ex.P.79**	10,20,371	PW.1 PW.2 (Sub-Reg) PW126
19	Land and building to the extent of 25035 Sq. Ft. in S.No.93, 94, and 95 of Mannargudi Village, haridranadhi West Street.	Tmt. N. Sasikala	14.08.1991 Doc.No.1410/91 dt.22.8.91 **Ex.P.646**	6,78,000	PW138 PW 99
20	Plot No. (S) S-7 Tiru Vika. Industrial Estate 4664.60 Sq. ft. with building	M/s Jaya Publications, rep. by J. Jayalalitha & N. Sasikala	22.9.1991 Doc.No. 3285/91 Dt. 6.9.91 **Ex.P-4** (Original) **Ex.P-5** (copy)	15,05,428	PW.3 (Sub-Reg)
21	Land & bldig at New Door No.14, Kadhar Nawaz Khan Rd, Nungambakkam Block 12, 87/12000 undivided share of land in 11 ground 1736 Sq. Ft. & 523 Sq Ft. bldg in RS.No.58 & new RS.No.58/5.	Sasi Enterprises	Doc.no.92/1992 dt.19.2.92 **Ex.P.769, 770, 935, 1513,1514**	2,98,144	PW.137, 163, 166

22	Land and building at Door No.16, Ippababi (Radhika Nagar) Anjaiah Garden, Boosareddy guda road, Secunderabad Contonment, S.No.49 and 50 land extent 222.92 Sq. mt. Built up area 2200 Sq. Ft.	N. Sasikala	Doc.No.722/92 dt. 25.3.92 **Ex.P.935, 1513, 1514**	5,57,761	PW.163, 126
23	TANSI Foundry – Sy. Nos. 86, 87, 88 Part, 89 Part, 91 Part, 92 Part, 93 Part in Block No. 5 of Alandur, Adayar, Sydapet 12,462.172 Sq. Mtrs (55 Grounds and 2143 Sq.ft.) with building	M/s Jaya Publications, rep. by N. Sasikala	2.6.1992 Doc. No. 2237/92 Dt. 29.5.92 **Ex.P-6** (original) **& P-7** copy	2,13,68,152	PW.3 (Sub-Reg) PW.126
25	TANSI (Enamelled wires) Land and building at M/s Tiru Ka. Industrial Estate, Guindy 0.63 acres of land and 495 sq. ft. in RCC Roof 1155 Sq. Ft. in ACC Sheet Roof in S.No.89 of Alandur Village, Hamlet of Adyar, Block No.12 (TANSI Enamalled Wires)	M/s Sasi Enterprises, rep. by N. Sasikala	30.9.1992 Doc.No. 3780/92 Dt. 7.10.92 **Ex. P-8**	90,17,089	PW.3 (Sub-Reg)
26	Land and building to the extent of 1 Ground & 1475 Sq.ft in R.S.No.3581 part in Mylapore village Door No.18, East Abirama-puram, III Street.	M/s Sasi Enterprisesrep. by N. Sasikala	22.1.1993 Doc.No. 72/1993 Dt. 27.1.'93 **Ex.P-23** (Original)	49,02,105	PW.4 PW159 (Sub-Reg)

	(5529.31 Sq. ft. Bldg., consisting of basement, Ground, Mezzanine and 1st Floor				
27	Sy. No. 366/4 & 366/1 situate in Cheyyur village measuring 4.90 acres	M/s Signora Business Enterprises Pvt., Ltd.,	24.5.1993 Doc.No. 450/93 **Ex. P-36**	1,39,562	PW.9 (Sub-Reg)
28	Agrl. land at Sy. No. 365/3 situate in Cheyyur village measuring 3.30 acres	M/s Signora Business Enterprises Pvt., Ltd.,	26.6.1993 Doc.No. 593/93 **Ex. P-37**	1,00,830	PW.13 PW.9 (Sub-Reg)
29	Agrl. land at Sy. No. 365/1 situate in Cheyyur village measuring 1.65 acres	M/s Signora Business Enterprises Pvt., Ltd.,	24.6.1993 Doc. No. 594/93 **Ex. P-38**	50,495	PW.11 PW.9
30	Agrl. land at Sy. No. 365/2 situate in Cheyyur village measuring 2.22 acres	M/s Signora Business Enterprises Pvt., Ltd.,	25.6.1993 Doc.No. 595/93 **Ex. P-39**	66,485	PW.12 PW.9
32	72/12000 share of 11 grounds 1736 Sq. Ft. in R.S.No.58/5 @ 14, Gems Court, Kather Navaz Khan Road, Nungambakkam	Sasi Enterprises	**Ex.P.768** Doc.No.641/93 dt.28.7.93	1,60,572	PW.136, 137

34	Dry land situate in Velagapuram village measuring 4 acres 41 cents	N. Sasikala	28.10.93 Doc. No. 1573/93 **Ex. P-83**	37,410	PW.32 PW.39 (Sub-Reg)
35	Dry land situate in Velagapuram village measuring 1 acre 42 cents in S.No.198/180 F3, 198/159 B.	N. Sasikala	28.10.93 Doc. No. 1574/93 **Ex. P-91**	12,060	PW.39 (Sub-Reg) PW.37
36	Dry land situate in Velakkapuram village measuring 1.42 acres in S.No.198/180 F12, 198/161 A, 198/160 A, 198/159 D2, 198/158 B2, 198/157 B1 of Velakkapuram	N. Sasikala	28.10.93 Doc. No. 1574/93 **Ex. P-84**	12,060	PW.39 (Sub-Reg) PW.33
37	Dry land situate in S.No.198/180, F11, 179A, 163A, 162A, 161B, 157B2, 156B, 155 B1 of Velagapuram village measuring 1 acre 42 cents	N. Sasikala	28.10.93 Doc. No. 1576/93 **Ex. P-92**	12,060	PW.39 (Sub-Reg) PW.31
38	Agrl. land measuring 4 acres & 41 cents in Sy. No. 198/180 of Velanapuram	Smt. N. Sasikala	28.10.93 Doc. No. 1577/93 **Ex. P-81**	37,385	PW.31 PW.39 (Sub-Reg)
39	Dry land situate in S.No.198 of Velagapuram village measuring 1 acre 42 cents	N. Sasikala	28.10.93 Doc. No. 1578/93 **Ex. P-85**	12,060	PW.31 PW.34 PW.39 (Sub-Reg)

40	Dry land situate in S.No.198 of Velagapuram village measuring 1 acre 42 cents	N. Sasikala	28.10.93 Doc. No. 1579/93 **Ex. P-93**	12,060	PW.31 PW.35 PW.39 (Sub-Reg)
41	Dry land situate in S.No.198 of Velagapuram village measuring 4 acres 41 cents	N. Sasikala	28.10.93 Doc. No. 1580/93 **Ex. P-86**	37,380.70	PW.31 PW.34 PW.39 (Sub-Reg)
42	Dry land situate in S.No.198 of Velagapuram village measuring 4 acre 41 cents	N. Sasikala	28.10.93 Doc. No. 1581/93 **Ex. P-90**	37,385	PW.31, 38 PW.39 (Sub-Reg)
43	Dry land situate in S.No.198 of Velagapuram village measuring 4 acre 41 cents	N. Sasikala	28.10.93 Doc. No. 1582/93 **Ex. P-87**	37,385	PW.31, PW.35 PW.39 (Sub-Reg)
44	Dry land situate in S.No.198 of Velagapuram village measuring 1 acre 42 cents	N. Sasikala	28.10.93 Doc. No. 1583/93 **Ex. P-94**	12,060	PW.31 PW.42 PW.39 (Sub-Reg)
45	Dry land situate in S.No.198 of Velagapuram village measuring 4 acre 41 cents	N. Sasikala	28.10.93 Doc. No. 1584/93 **Ex. P-88**	37,410	PW.31, PW.36 PW.39 (Sub-Reg)
46	Dry land situate in S.No.198 of Velagapuram village measuring 4 acre 41 cents	N. Sasikala	28.10.93 Doc. No. 1585/93 **Ex. P-89**	37,410	PW.37 PW.39 (Sub-Reg)
47	Dry land situate in S.No.198 of Velagapuram village measuring 1 acre 42 cents	N. Sasikala	28.10.93 Doc. No. 1586/93 **Ex. P-95**	12,060	PW.31 PW.39 (Sub-Reg)

48	41 cents cents of dry land in Sy. No. 198 of Velagapuram village	Smt. N. Sasikala	28.10.93 Doc. No. 1587/93 **Ex. P-82**	3,498	PW.31
49	Agrl. Land at No.63 in Cheyyur (B' Block) village at Sy. No.364/12 measuring 0.63 acres	M/s. Signora Business Enterprises Pvt. Ltd.,	6.12.1993 Doc. No.1591/93 8.12.93 **Ex.P.34**	31,340	PW.9 (Sub-Reg) PW.11
50	Land and building to the extent of 4802 Sq. Ft. together with a building (with ground and first floor) in S.No.94, plot No.7 of Neelankarai Village	J. Elavarasi.	Doc.No.4806/93 dt.31.12.93 **Ex.P.134**	9,60,520	PW.50
51	1/5th un-divided share in landed Bldg. at No. 21 Padma-nabha Chetty Street, T. Ngr. 1 Ground & 1086 Sq.ft.	Anjineya Printers Pvt. Ltd.,(rep by its Chairman V.N.Sudhagaran	13.1.1994 Doc. No. 51/1994 Dt. 17.1.94 **Ex. P-24**	3,19,230	PW.5 PW159
52	1/5th un-divided share in landed bldg. (1 groud & 1086 Sq.ft. ft. with bldg., at Door No. 21 Padmanabha Cheetty Street, T. Nagar	Anjineya Printers Pvt. Ltd., rep. by V.N. Sudhakaran	13.1.1994 Doc.No. 52/1994 Dt. 17.1.94 **Ex. P-25**	3,19,230	PW.5 PW159
53	1/5th un-divided share in landed bldg. (1 ground & 1086 Sq.ft. ft. with bldg., at Door No. 21 Padmanabha Cheetty Street, T. Nagar	Anjineya Printers Pvt. Ltd., rep. by V.N. Sudhakaran	13.1.1994 Doc. No. 52/1994 Dt. 17.1.94 **Ex.P.26**	3,19,230	PW.5 PW159

54	1/5th un-divided share in landed bldg. (1 groud & 1086 Sq.ft. ft. with bldg., at Door No. 21 Padmanabha Cheetty Street, T. Nagar	Anjineya Printers Pvt. Ltd., rep. by V.N. Sudhakaran	13.1.1994 Doc. No. 52/1994 Dt. 17.1.94 **Ex.P.27**	3,19,230	PW.5 PW159
55	1/5th un-divided share in landed bldg. (1 ground & 1086 Sq.ft. ft. with bldg., at Door No. 21 Padmanabha Cheetty Street, T. Nagar	Anjineya Printers Pvt. Ltd., rep. by V.N. Sudhakaran	13.1.1994 Doc. No. 52/1994 Dt. 17.1.94 **Ex. P-26**	3,19,230	PW.5 PW159
56	1.50 acres in S.No.392/1, 2 in Siruthavur Village.	J. Vivek.	Doc.No.494/94 Dt. 21.9.94 **Ex.771**	44,210.00	PW139 PW159
57	10 acres and 41 cents in RS No.346/1B, 346/1C, 348/2A2A, 348/2A2B/ 348/2A2C, 346/2, 344/1A, 347/2C, 342/1BC, 342/1B4, 342/1B5, 345/1, 346/1K, 349/2B, 351/1B3, 348/3A, 348/3C, 380, 345/1, 345/1A, 346/11, 349/2A, 349/4C3, 350/2A1, 351/1B2, 344/1, 346/1D, 346/1E, 346/2, 379/2, 346/2A, 350/2A2, 344/1B, 348/3B, 348/2B	J.Elavarasi.	Doc.No. 33/94 dt.31.1.94 **Ex.P.137**	2,33,770	PW.51, PW159
58	Agrl. Land at Sy.No.364/8, 364/9 of Cheyyur village measuring 2.02 acres	Tmt. J. Elavarasi.	31,1,1994 Doc. No. 111/94 1.2.94 **Ex.P.35**	1,03,360	PW.14 PW.9 (Sub-Reg)

59	54 cents of dry land in S.No.364 of Cheyyur Village,	J.Elavarasi.	Doc.No.112/94 dt.1.2.94 **Ex.P.33**	20,550	PW.8, PW.9
60	11 acres 83 cents in S.No.345/3B, 3A, 2, 5B, 5F, 5D, 5F, 5E, 5C, 344/1, 2, 402/4, 401/1. 335/1 in Siruthavoor village.	Tr. VN Sudhakaran	19.1.1994 Doc. No. 39/94 Dt.8.2.94 **Ex. P-122**	2,33,770	PW.46, PW.51, PW159
61	11 acres and 28 cents S.No.42/2 in Karungulipallam and S.No.383 to 386 and 393 in Siruthavur village	J.Elavarasi.	Doc.no.40/94 Dt.8.2.94 **Ex.P.138**	2,27,026	PW.51, PW159
62	10 acres 86 cents in S.No.392/1, 391, 392, 380, 381/3, 393, 405/3, 398, 406, 399, 400, 406 in Siruthavoor village.	VN Sudhakaran	Doc.no.41/94 dt.8.2.94 **Ex.P.123**	2,11,325	PW.46, PW159
63	10.78 acres in S.no.379, 381, 382, 342 in Sirudhavur Village.	Tmt. J. Elavarasi.	Doc.no.42/94 dt.8.2.94 **Ex.P.139**	2,02,251	PW.51, PW159
65	7 acres 44 cents in S.No.339/1A, 341/1, 342/3A, 2A, 2B1, 2B2, 338/1A, 3, 342/3B, 4A, 235/3, 4, 2, 234/1, 2 in Siruthavur Village	Tr. VN Sudhakaran	Doc.no.43/94 Dt.5.2.94 **Ex.P.124**	1,45,891	PW.46, PW159
67	2 ground and 1237 sq. ft. with a built up area of 2150 sq. ft. at Door No.149, TTK Road, in the ground floor and 2150 Sq. ft. in the	M/s. Lex Property Development (P) Ltd.,	Doc.No.125/94 dt.24.2.94 **Ex.P.3**	57,00,040	PW.2

	first floor in S.No.3705 part of Sriram Nagar, TTK Road, Chennai-18				
68	1.29 acres in S.No.18/4A1 of Enjambakkam Village	M/s. J. Farm House	Doc. No.1017/94 Dt.25.2.94 **Ex.P.23**	6,49,770.00	PW.25, PW.50
69	16.75 cents in S.No.1/1F and old RS No.1/1C4 of Sholinganallore village	Tr. VN Sudhakaran	Doc. No.189/Book IV/1994 dt.9.3.94 **Ex.P.30, Ex.P.43, Ex.C.1, Ex.C.2**	125.00	PW.16
70	Actual consideration paid to Rs.2,35,200/- and by cash Rs.3,35,000/- on 8.3.94 for purchase of 6.75 cents		**Ex.P.43**	5,70,200.00	PW.16
71	Actual consideration of Rs.2,35,200/- and by cash Rs.3,35,000/- on 8.3.94 for purchase of 16.50 cents		Doc.No.190/Book IV/1994 dt. 9.3.94 **Ex.P.31**, **Ex.P.34**	125.00	PW.7, PW.16, PW.51
72	Actual consideration by DD Rs.530400 and by cash of Rs.335000.		**Ex.P.44**	8,65,400.00	PW.16, PW.51
73	16.75 cents in R.S.No.1/1F old R.S.No.1/1C4 at Sholinganallore village		**Ex.P.32, 45**	125.00	PW.7, PW.16 PW.51
74	Actual consideration by DD 2,35,200 and cash of Rs.3,35,000		**Ex.P.74**	5,70,200.00	PW.45

75	6 grounds 1087 sq. ft. in 581 sq. ft. undivided share of land in S.No.61/1, 62, 66/2 in plot No.17, 17-A and 18, Wallace Garden in Nungambakkam village	M/s. Lex Property Development (P) Ltd.,	Doc. No.370/94 Dt. 28.4.94 **Ex.P.647**	2,84,008.00	PW.136
76	6 grounds 1087 sq. ft. in 581 sq. ft. undivided share of land in S.No.61/1, 62, 66/2 in plot No.17, 17-A and 18, Wallace Garden in Nungambakkam village	M/s. Lex Property Development (P) Ltd.,	Doc. No.371/94 Dt.28.4.94 **Ex.P.648**	2,84,008.00	PW100, PW136
77	6 grounds 1087 sq. ft. in 581 sq. ft. undivided share of land in S.No.61/1, 62, 66/2 in plot No.17, 17-A and 18, Wallace Garden in Nungambakkam village	M/s. Lex Property Development (P) Ltd.,	Doc. No.372/94 Dt.3.5.94 **Ex.P.649**	2,84,008.00	PW100 PW136
78	6 grounds 1087 sq. ft. in 581 sq. ft. undivided share of land in S.No.61/1, 62, 66/2 in plot No.17, 17-A and 18, Wallace Garden in Nungambakkam village	M/s. Lex Property Development (P) Ltd.,	Doc.No.373/94 Dt.4.5.94 **Ex.P.650**	2,84,008.00	PW100 PW136
79	3.30 acres in S.No.403/3, 401/2 in Siruthavur Village.	Tr. VN Sudhakaran	Doc.No.222/94 dt.24.05.94 **Ex.P.905, 1578**	94,475.00	PW141 PW159 PW201

80	34 cents together with 26 coconut trees in S.No.165/8B in Vettuvankeni village	M/s. Green Farm Houses	Doc. No. 260/94 Dt. 16.6.94 **Ex.P-1196, 1197, 1198**	1,21,040.00	PW159
81	0.34 acres together with 26 coconut trees in S.No.165/7B in Vettuvankeni Village	M/s. Green Farm Houses	Doc. No.261/94 Dt.16.6.94 **Ex.P.907**	1,21,040.00	PW159
82	0.34 acres together with 26 coconut trees in S.No.165/9A in Vettuvankeni Village	M/s. Green Farm Houses	Doc. No.262/94 Dt.16.6.94 **Ex.P.1198**	1,21,040.00	PW159
83	Undivided share of land to the extent of 880/72000 in 10 grounds and 640 sq. ft at Door No.98/99 (old No.38) of Northern Row of Luz Church Road, Mylapore in R.S.No.1639/5	Jaya Publications	Doc. No. 282/94 Dt.27.6.94 **Ex. P-79, 80**	2,26,130.00	PW.30, PW159
84	Land and building to the extent of 4800 sq. ft. with a building both in the ground and first floor in s.No.5202 of T. Nagar village which is now known as Murugesa Mudali Street.	M/s. Jay Real Estate	Doc. No.1325/94 dt.19.07.94 **Ex.P.29**	33,44,040	PW.6, PW.7
85	Land and building in Plot No.40 and 41 with a built up area of 900 sq. ft. both in the	J.S.Housing Development	Doc. No.3348/94 Dt. 10.8.94	9,95,670.00	PW.26, PW.50

	ground and first floors (land extent 5 grounds) of solinganallur village in S.No.1/1C5 which is now known as No.1, Murphy Street, Akkarai Village.		**Ex.P.74**		
86	53 acres 66 cents in S.No.436/6, 467/3, 468/2, 472/5, 401/8, 462/8, 472/5, 401/8, 462/8, 467/2, 484/1A, 484/1C, 489/1, 462/3, 466/4, 462/7, 468/2, 490/1, 467/1, 464/7 in Cherakulam Village, S.Nos.188/3, 221/1 in Vallakulam Village.	Riverway Agro Products (Pvt) Ltd.,	Doc.No.429/94 dt.22.8.94 **Ex.P.324**	1,21,389.00	PW.76, PW.159
87	3 acres 51 cents in S.No.43/2 in Karunkuzhipallam Village	J. Vivek	Doc.No.478/94 Dt.15.9.94 **Ex.P.75**	1,58,310.00	PW.27, PW159
88	4 acres 52 cents in S.No.46 in Karunkuzhipallam Village	J. Vivek	Doc. No.479/94 Dt. 15.09.94 **Ex.P.76**	2,03,510	PW.27, PW.159
89	4 acres 15 cents in S.No.45 in Karunkuzhipallam village	J. Vivek	Doc. No.480/94 Dt. 15.9.94 **Ex.P.77**	1,86,356	PW.28, PW159
90	4 acres 15 cents in Karunkuzhipallam village	J. Vivek	Doc. No.481/94 Dt. 15.9.94 **Ex.P.78**	1,86,226	PW.28, PW159
91	4380 Sq. Ft. land with 520 Sq. Ft. house in S.No.588/2A, 2B, in Thiruvenkada Nagar Colony	M/s. Susikala Enterprises	Doc. No.509/94 Dt. 26.9.94 **Ex.P.46**	2,65,000	PW.17, PW159 PW161

93	37 cents in S.No.165/9B in Vettuvankeni Enjambakkam Village	Green Farm House	Doc. No.521/94 Dt. 27.9.94 **Ex.P.125, 1200**	1,24,540.00	PW.48, PW159 PW182
94	2 grounds 733 Sq. Ft. land and building in Door No.150, TTK Road (R.S.No.3705) plot 1-A.	M/s. Lex Property Development (P) Ltd.,	Doc. No.794/94 Dt. 29.9.94 **Ex.P.47, 1324**	59,28,050	PW.81
95	5.80 acres in S.No.392/6, 380/4, 5, 392/3, 5, 1, 2, 4, 381/9, 380/1, 2 in Payyanoor village.	Smt. N. sasikala	Doc. No.595/94 Dt. 11.10.94 **Ex.P.96, 1528, 1899**	1,95,800	PW.40, PW159
96	3.52 acres in Sl.No.391/1, 2, 3, 5, 6, 7, 392/8, 9, 10, 11 in Payyanoor village	Smt. N. Sasikala	Doc. No.596/94 Dt. 11.10.94 **Ex.P.97**	2,86,520	PW.40, PW159
97	5.28 acres in S.No.384/1, 3, 404/1, 381/3, 4, 5, 6, 7, 10, 11 in Payyanoor Village	Tmt. N. Sasikala	Doc. No.597/94 Dt. 11.10.94 **Ex.P.98**	2,54,670	PW.40, PW159
98	0.40 acres in S.No.383 in Payyanoor Village.	Tmt. N. Sasikala	Doc. No.598/94 Dt. 11.10.94 **Ex.P.99**	1,94,012.00	PW.40, PW159
99	0.40 acres in S.No.383 in Payyanoor Village	Tmt. N. Sasikala	Doc. No.599/94 Dt. 11.10.94 **Ex.P.100**	2,04,012.00	PW.40, PW159
100	2.76 acres in S.No.403 in Payyanoor Village	Tmt. N. Sasikala	Doc. No.600/94 Dt. 11.10.94 **Ex.P.101**	1,76,910.00	PW.40, PW159
101	4.23 acres in S.No.379/2 and 379/3 of Payyanoor Village	Tmt. N. Sasikala	Doc. No.601/94 Dt. 11.10.94 **Ex.P.102**	2,14,810.00	PW.40, PW159

102	0.51 acres in S.No.381/9, 392/1 and 392/2 in Payyanoor Village	Tmt. N. Sasikala	Doc. No.602/94 Dt. 11.10.94 **Ex.P.103**	2,14,810.00	PW.40, PW159
103	3197 Sq. Ft. T.S.No.115/P, 117/P, 127/7 in Arumbakkam village Mahasubha Lakshmi Kalyana Mandabam		Doc No. P 262/94 Dt. 31.10.94 **Ex.P.68**	8,55,150	PW.22, PW159
104	4564.sq. ft. of site and building in T.S.No.2 and T.S.No.18, Block No.22 which is called No.1 Parameswari Nagar, Urur Village.	Jaya Publications	Doc. No.703/94 Dt. 15.11.94 **Ex.P.70, 71, 1926, 1927, 1020**	34,20,160	PW.23, PW159 PW201
105	73 acres 90 cents in S.No.471, 494/1B, 495/2, 405/1G, 464, 462/9, 2, 831/4A, 4C, 262/2, 494/1B, 495/2, 405/237, 405/23C, 401/202, 601/2C1C, 468/8, 469/8, 489/1C, 405/19, 405/20A, 409/20, 462/62, 402/12, 405/10, 497, 501, 457, 498/2, 1, 491/11, 492/2, 389/1, 467/3, 466/6, 469/2, 495, 466/6, 497, 501, 598/2, 498, 601/1, 602/1A, 601/2A6, 476/5, 4, 484/3, 4, 465/11A, 11, 11CA, 12C, 13, 60, 14, 16, 406/3	Riverway Agro Products (Pvt) Ltd.,	Doc. No. 649/94 Dt. 17.11.94 **Ex.P.330**	1,67,126.00	PW.76, PW159

	in Cherrakulam Village.				
106	69.78 acres in 406/2, 485/2, 460/8, 598/1, 460/6, 467/3, 487/1, 455/9, 485/9, 487/1, 467/3, 367/3, 466/6, 466/6, 469/2, 469/2, 463/1, 406/16, 463/1, 406/16, 463/5B, 469/2, 464/4, 405/16, 460/4, 274/1B, 462/9, 462/9, 464/5, 467/2, 598/1, 398/7, 467/3, 474/5, 487/3C, 464/3, 469/9, 262/2, 468/2, 490/1 in Cherakulam Village.	Riverway Agro Products (Pvt) Ltd.,	Doc No.695/94 Dt. 17.11.94 **Ex.P.339**	1,37,204.00	PW.76, PW.159
107	Extent 60 acres 65-1/2 cents in 486, 495/4, 453/2, 422/2, 459/2, 602/2C, 602/2A3A, 603/1, 602/2C, 604/2B, 495/2, 462/4, 912, 259/2, 472/9, 471, 496/1, 491/1, 496/3, 491/2, 4, 5, 10, 495/2, 491, 492/2 in Cherkulam Village.	Riverway Agro Products (Pvt) Ltd.,	Doc No.696/94 Dt. 17.11.94 **Ex.P.345**	1,37,204	PW.76, PW.159
108	42 acres 31 cents in S.No.823/9, 817/10, 822/5, 823/3, 817/2C, 35, 36, 159, 37/3, 2, 149/2, 149/3, 37/2, 130/2, 3, 110/2, 817/5, 9, 373/4, 382/3,	Riverway Agro Products (Pvt) Ltd.,	Doc. No.697/94 Dt. 17.11.94 **Ex.P.350**	95,740	PW.76, PW159

	374/1, 378/4, 1072/10, 11, 817/2, 2, 1073/1, 1075/7, 822/2, 543/11, 543 in Meerkulam Village				
109	34 acres and 81-1/2 cents in Vallakulam Village in 221/4, 218/9A, 90, 225/2, 204/2, 204/7, 220/2, 681/6, 210/5, 223/2, 224/5A, 224/5, 6, 197/4, 4B, 4, 198/1, 217/2, 618/7, 220/4, 220/1, 221/5, 225/1, 219/4, 213/5, 225/1, 224/2A, 222/2B	Riverway Agro Products (Pvt) Ltd.,	Doc. No.698/94 Dt. 17.11.94 **Ex.P.357**	78,801	PW.76, PW.159
110	50 cents in S.No.2/1B, 3A in Solinganallur Village	M/s. J Farm Houses	Doc. No.759/94 Dt. 12.12.94 **Ex.P.72, 909**	78,801	PW.24, PW.50, PW159
111	12.70 acres in S.No.701/2, 654/8, 605/4, 685/5, 9, 583/8, 601/7, 198/6, 199/2, 4, 594/2, 688/2 in Uthukkadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.808/94 Dt. 22.12.94 **Ex.P.161**	1,50,660	
112	14.42 acres in S.No.685, 693/4, 698/1, 685/8, 687/4B, 689/6, 1, 692, 698/3 in Uthukadu village,	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.898/94 Dt.22.12.94 **Ex.P.291**	1,68,280	PW.70
113	8.60 acres in S.No.136/1, 2, 3, 137, 138/3, 139, 172/3A, 4A, 173/2A, 2C in Uthukkadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.810/94 Dt. 22.12.94 **Ex.P.148**	1,06,343.00	PW.54, PW159

114	6.98 acres in S.No.386/2, 402/1, 293/4A, 294/2A, 224/2B in Kalavai Village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.811/94 Dt. 22.12.94 **Ex.P.363**	15,888.00	PW.76, PW159
115	55.00 ½ acres in S.No.682/6, 203/6, in Vallakulam village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.812/94 Dt. 22.12.94 **Ex.P.366`**	1,24,433.00	PW.76, PW159
116	57.01 acres in S.No.224/4B, 204/2 in Vallakulam Village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.813/94 Dt. 22.12.94 **Ex.P.377**	1,28,963.00	PW.76, PW159
117	89.62 acres in S.No.496, 221/3, 217/8 and other Nos. in Vallakulam village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.814/94 Dt. 22.12.94 **Ex.P.388**	2,02,658.00	PW.76, PW159
118	80.95 ½ acres in S.No.470/3, 504/2B and other Nos. in Cherakulam village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.815/94 Dt. 22.12.94 **Ex.P.96**	1,83,076.00	PW.76, PW159
119	71.57 acres in S.no.262/1C, 103/2C, 260/2A and other Nos. in Cherakulam Village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.816/94 Dt. 22.12.94 **Ex.P.408**	1,71,183.00	PW.76, PW159
120	68.09 ½ acres in S.No.374/1/3, 378/4, 333 and other Nos. in Meerankulam village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.817/94 Dt. 22.12.94 **Ex.P.409**	1,54,009.00	PW.76, PW159
121	78.09 ½ in S.No.832/1, 527/5, 536/2A and other Nos. in Meerankulam village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.818/94 Dt. 22.12.94 **Ex.P.431**	1,76,609.00	PW.76, PW159
122	4293 Sq. Ft. together with a building (2000 Sq. Ft. Ground Floor, 2600 Sq. Ft. First Floor) in	M/s. Anjaneya Printers (P) Ltd.,	Doc. No.874/94 Dt. 30.12.94 **Ex.P.513**	43,56,142	PW.86, PW159

	S.No.6794 which is called No.68, Habibullah Road, T.Nagar, Madras-17				
123	3472 Sq. Ft. together with building 3000 sq. ft. ground floor 3700 sq. ft. first floor in Survey No.6794 which is called 69, Habibullah Road, T. Nagar.	M/s. Anjaneya Printers (P) Ltd.,	Doc. No.875/94 Dt. 30.12.94 **Ex.P.515**	59,96,346	PW.86, PW159
124	48.95 acres in S.No.252, 264/24, 250, 255/1, 494/3, 495/3, 499/3, 504/2, 505/1, 50/1, 543/2, 599/3, 1/3, 602, 603/3, 605/3, 251/ 297/1, 250/1, 401, 468, 258/1, 468/3, 461/1, 54, 25, 254, 255 in Cherakulam Village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.9/95 Dt. 6.1.95 **Ex.P.443**	1,10,738	PW.76, PW159
125	54.98 acres in S.No.62, 68/2, 59/2, 69/3, 78/2, 75/1, 78/7, 212/3, 484/1, 484, 492, 67/3, 206/6, 85/2, 59, 491 in Vallakulam Village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.10/95 Dt. 6.1.95 **Ex.P.450**	1,24,370	PW.76, PW159
126	62.65 acres in S.No.130, 823/9 in Cherakulam village and S.No.830/5, 6, 729/24, 168/1, 169/3, 5, 452/3, 815/12, 15, 822/3, 4, 817/4, 321/7, 137/6,	Riverway Agro Products (Pvt) Ltd.,	Doc. No.11/95 Dt. 6.1.95 **Ex.P.456**	1,14,301	PW.76, PW159

	138/3, 9, 326/7, 420/1, 425, 393/3, 133, 136/1, 2, 669, 392/5, 6, 393/6, 816/2, 814/5, 97/3, 99/11, 1, 490/3, 68/2, 84/6, 62, 130/1, 149/4, 813/8, 374/7, 374/9, 384/7, 94/1, 96/4, 804, 420/9, 539/1, 804/1, 816/2, 117/5, 417/4, 347/1, 542/4 of Meerankulam village				
128	3.11 acres in S.No.79 in Vandampalai village	M/s. Ramaraj Agro Mills Ltd.,	Doc. No.25/95 Dt. 11.1.95 **Ex.P.143**	74,471.00	PW.52, PW159
129	4.44 acres in S.No.80, 88/1 in Vandampalai village	M/s. Ramaraj Agro Mills Ltd.,	Doc. No.26/95 Dt. 11.1.95 **Ex.P.144**	1,06,269	PW.52, PW159
130	1.31 acres in S.No.81/1, 2 in Keelagavathukudi village and 5.19 acres in S.No.84/1, 1C in Vandampalai village	M/s. Ramaraj Agro Mills Ltd.,	Doc. No.27/95 Dt. 11.1.95 **Ex.P.145**	1,53,201	PW.52, PW159
131	8.91 acres in S.No.77/1B, 1A, 1C, 81/1A, 82/1B petition. In Vandampalai Village and Keelagavathukudi village	M/s. Ramaraj Agro Mills Ltd.,	Doc. No.28/95 Dt. 11.1.95 **Ex.P.146**	2,13,061	PW.52, PW159
132	3.84 acres in S.No.81/4 in Vandampalai village	M/s. Ramaraj Agro Mills Ltd.,	Doc. No.29/95 Dt. 11.1.95 **Ex.P.772**	98,293	PW149 PW159

133	6 acres in S.No.597/1, 370/1, 375/6, 377/2, 671/5, 671/7, 610/2 in Uthukkadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.32/95 Dt. 12.1.95 **Ex.P.165**	73,796	PW.56, PW.159
134	11.66 acres in S.No.650/2, 646/4, 4h, 316/3, 9, 148/1, 337/7, 5, 368/1, 371/2, 375/4, 6, 11, 9, 369/6, 384/9, 330/1e, 1f, 1i, 2, 365/1c, 1d, 1a, 1h, 2, 3, 4, 646/4b, 4j	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.33/95 Dt. 12.1.95 **Ex.P.172**	1,41,507	PW.56, PW159
135	8.10 acres in S.No.78.1, 2, 75, 76/5, 2A, 77/1D in Vandampalai Village	M/s. Ramaraj Agro Mills Ltd.,	Doc. No.74/95 Dt. 31.1.95 **Ex.P.147**	1,93,820	PW.53, PW159
136	9.65 acres in Uthukkadu Village in S.No.596/6, 7, 8, 658/2, 150/1A, 1B, 1C, 1D, 187, 200/3B, in Uthukkadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.148/95 Dt. 13.2.95 **Ex.P.174**	1,13,803	PW.56, PW159
137	10.29 acres in S.No.336/12, 336/12, 368/10, 16, 145/12, 146/4, 609/1, 609/2, 610/1, 595/1, 596/2, 3, 5, 638/2, 6 in Uthukkadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.149/95 Dt. 13.2.95 **Ex.P.180**	1,25,386	PW.56, PW159
138	16.51 acres in S.No.260/5, 462/10, 464/3, 465/5, 462/8, 401/9, 464/2, 262, 257, 401/4, 407/2, 9/3A, of	Riverway Agro Products (Pvt) Ltd.,	doc. No.175/95 Dt. 21.2.95 **Ex.P.467**	37,693	PW.76, PW159

	Cherakulam village				
139	30.75 acres in S.No.199/4, 218/1B, 221/8, 36/1, 182/1, 205/2A, 220/1, 204/5, 6, 215/1, 13, 224/17, 210/3, 194/7, 198/3, 199/5, 97/10, in Vallakulam village	Riverway Agro Products (Pvt) Ltd.,	Doc. No.176/95 Dt. 21.2.95 **Ex.P.472**	76,745.00	PW.76, PW159
140	51.40 acres in S.NO.385/3, 288/4, 543/8B, 536/4A, 416/8B, 832/3, 825/1, 827/7A, 313/3B, 817/8, 831/6, 543/8, 849/2, 848, 830/4B, 829/3A, 825/8, 827/11, 418/6, 310/11, 822/3, 536/1, 530/5, 149/5, 543/13B, 543/10, 543/11, 413/2, 817/5, 813/2B, 535/4, 17, 5/2, 823/8, 538/3 in Meerankulam Village	Riverway Agro Products (Pvt) Ltd.,	Doc. No. 117/95 Dt. 21.2.95 **Ex.P.477**	1,17,016	PW.76, PW159
141	59.82 acres in S.No.535/20, 13, 14, 10, 828/6, 829/7, 814/4, 816/5B, 4C, 414/2B, 413/4, 416/3, 418/3, 367/3, 8, 388/1, 1072, 1072/5, 6, 1072/12, 367/4, 1072/8, 171/10, 820/2, 370/6, 335/4A, 158, 61/1, 137/8, 346/2, 358/3, 7/8, 374/12, 132/1A, 132/1C, 112/4C,	Riverway Agro Products (Pvt) Ltd.,	Doc. No.178/95 Dt. 21.2.95 **Ex.P.488**	1,36,491	PW.76, PW159

	4B, 132/1B, 112/4A, 111/6B, 341/1, 350/7, 341/3, 345/3, 346/1, 1066/12, 543/15, 347/3, 154/2A2, 416				
142	8.32 acres in S.No.351/7, 189/2, 195/2, 199/7, 649/4, 574/10 of Uthukkadu Village.	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.213/95 Dt. 8.3.95 **Ex.P.184**	99,353	PW.56, PW159
143	8.65 acres in S.No.334/1, 338/10, 359/3, 653/1, 654/1, 590/3, 5, 213/10, 369/7, 369/7, 9, 330/1A, 1F, 357/6, 365/1, 369/8, 605/1, 2, 3, 371/1 of Uthukkadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.214/95 Dt. 8.3.95 **Ex.P.190**	1,03,242	PW.56, PW159
144	1.08 acres in S.No.612/2A2 of Uthukadu village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.238/95 Dt. 17.3.95 **Ex.P.153**	16,004	PW.55, PW159
146	Cost of construction of labour quarters (five) in ground floor and (Five) in first floor, 10 numbers in ground floor and 10 numbers in first floor, construction of first floor for Guest House, over the existing ground floor and construction of platform in M/s. Ramaraj Agro Mills Ltd., campus		Ex.P.822	57,19,800	PW153

	at Vandampalai during 1994-95				
147	Cost of construction of compound wall, twin house, staff quarters for eight numbers and MD bunglow in ramraj at Vandampalai in 1994-94		**Ex.P.822**	83,41,000	PW153
148	1.08 acres in S.No.612/2A1 of Uthukadu village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.239/95 Dt. 17.3.95 **Ex.P.154**	12,764.00	PW.55, PW159
149	1.80 acres in S.No.612/1, in Uthukadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.240/95 Dt. 16.3.95 **Ex.P.155**	21,173	PW.55, PW159
151	11.25 acres in S.No.611/2 of Uthukadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.241/95 Dt. 17/3.95 **Ex.P.156**	1,31,649	PW.55, PW159
152	6.40 ½ acres in S.No.577/4, 2, 322/1, 360/13, 332/5, 2, 366/5, 577/6, 7, 370/3 of Uthukadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.242/95 Dt. 17.3.95 **Ex.P.197**	77,203	PW.56, PW159
153	1/6th undivided share of land in 5 ground and 1133 sq. ft. in S.No.3334/1A of Luz, Avenue.	Tr. VN Sudhakaran	Doc. No.249/95 Dt. 21.3.95 **Ex.P.107**	10,87,196	PW.43, PW159
154	1/6th undivided share of land in five grounds and 1133 sq. ft. in S.No.3334/1A in Mylapore, Luz Avenue (Chennai-4)	Tmt. J. Elavarasi.	Doc. No.248/95 Dt. 21.3.95 **Ex.P.106**	10,87,196	PW.43, PW159
155	1/6th undivided share of land in 5 grounds and 1133 sq. ft. in	Tmt. N. Sasikala	Doc No.247/95 Dt. 21.3.95 **Ex.P.105**	10,87,196	PW.43, PW159

	S.No.3334/1A in Mylapore, Luz Avenue.				
156	1/6th undivided share of land in five grounds and 1133 sq. ft. in S.No.3334/1A of Luz Avenue	J.S. Housing Development	Doc. No.250/95 Dt. 21.3.95 **Ex.P.108**	10,87,196	PW.43, PW159
157	1/6th undivided share of land in 5 grounds and 1133 Sq. Ft. in S.No.3334/1A of Luz Avenue	M/s. Anjaneya Printers (P) Ltd.,	Doc. No.251/95 Dt.21.3.95 **Ex.P.109**	10,87,196	PW.43 PW159
158	1/6th undivided share of land in 5 grounds and 1133 Sq. Ft. in S.No.3334/1A of Luz Avenue	Jaya Contractors and Builders	Doc.No. 252/95 Dt 21.3.95 **Ex.P.110**	10,87,196	PW.43 PW159
160	11 cents land and building in S.No.74/1 in Neelankarai Village	M/s. Lex Property Development (P) Ltd.,	Doc. No.293/95 Dt 4.4.95 **Ex.P.135**	7,98,945	PW.51, PW159
161	11 cents land and building in S.No.74/1 in Neelankarai Village	M/s. Lex Property Development (P) Ltd.,	Doc. No.294/95 Dt. 4.4.95 **Ex.P.136**	9,49,995	PW.51, PW159
162	3197 sq. ft. in T.S.No.115/pt, 117/pt, 127/7 pt in Arumbakkam village	Mahasubha Lakshmi Kalyana Mandabam	Doc.No. 295/95 Dt 4.4.95 **Ex.P.69**	8,55,150	PW.22 PW159
163	Land and building to the extent of 26540 sq. ft. with a super structure in T.No. No.3077 to 3079 which is known as No.30, VOC Nagar, Tanjore Town	M/s. Lex Property Development (P) Ltd.,	Dt. 19.4.95 Doc.No. 327/95 **Ex.P.717**	19,03,888	PW.78, PW127 PW159
164	7.11 ½ acres and in S.No.239/9, 10, 11, 244/6, 293/4B, 358/1	Meadow Agro Farms (Pvt)	Dt. 4.5.95 Doc.No. 360/95	84,784	PW.56 PW159

	384/1 596/2 596/9, 605/4 632/1A, 680/1 of Uthukadu Village	Ltd.,	**Ex.P.207**		
165	15.71 acres in S.No.591/2, 322/7, 8, 5, 226/10, 649/4, 150/8, 349/1, 3, 333/5, 6, 7, 3, 370/5, 6, 576/1, 585/2, 331/5, 595/4, 5, 597/1, 596/12, 595/7, 589/5, 6, 7, 578/2, 3, 4, 583/8, 4, 6, 360/3, 5, 215/5, 216/2 in Uthukadu Village.	Meadow Agro Farms (Pvt) Ltd.,	Doc.No. 361/95 Dt. 4.5.95 **Ex.P.214**	1,88,572	PW.56 PW159
166	Kodanad Tea Estate and Tea Factory, Extent 900 acres at Kothagiri, Nilgiris District acquired on an unregd reconstitution of partnership deed dt. 5.6.95 at total cost of Rs.7,60,000.00 payment through six cheques dt. 5.5.95	Tmt. N. Sasikala , Tmt. J. Elavarasi. And Tr. VN Sudhakaran	**Ex.P.1510, 1515, 1516, 1517, 1576, 1630, 1618, 1101**	7,60,00,000	PW201
167	9.50 acres in S.No.324, 681/6, 360/9, 184/3, 632/2, 239/5, 309/5, in Uthukadu Village	Meadow Agro Farms (Pvt) Ltd.,	Doc. No.446/95 Dt. 13.6.95 **Ex.P.221**	1,12,213	PW.56 PW159
168	20.33 acres in S.No.198/180f in Velakapuram Village	Meadow Agro Farms (Pvt) Ltd.,	Doc.No. 467/95 Dt. 3.7.95 **Ex.P.910**	40,197	PW159
169	20.89 acres in S.No.198/180F8 and othe rNos. In	Meadow Agro Farms	Doc.No. 468/95 Dt. 3.7.95	40,1975	PW159

	Velagapuram Village	(Pvt) Ltd.,	**Ex.P.911**		
170	2.03 acres in S.No.385/12, 385/13, 385/14 in Payyanoor Village	N. Sasikala	Doc. No.191/95 Dt. 19.7.95 **Ex.P.104, 1510, 1518, 1631**	3,44,195	PW.41, PW159
171	2.34 acres in S.No.385/7, 8, 9, 386/1A, 1B, 1C, 1D, 386/2 in Payanoor Village	N. Sasikala	Doc. No. 492/95 Dt 19.7.95 **Ex.P.912**	3,91,655	PW159
172	0.90 acres in S.No.386/15, 385/1, 2, 3, 4, 5, 6 in Payyanur Village	N. Sasikala	Doc. No. 493/95 Dt. 19.7.95 **Ex.P.913**	3,21,030	PW159
173	Expenditure towards acquisition of Indo-Doha Chemicals 1.Tr. Ayyadurai, Promoter of Indo Doha PharmaceuticalRs.35,45,000/- 2.To interface capital market shares – Rs.24,05,000/- 3. To Ind Bank – Rs.27,41,000/-		Doc. No. Dt Ex.P.	86,91,000	PW.84, PW.85, PW.92, PW201

74. ***OBJECTIONS OF THE ACCUSED:***

In her written statement filed under Sec. 313 Cr.P.C., A-1 has taken up a definite stand in para 10 of the written statement, which reads as under;

> *"When I was the Chief Minister of Tamil Nadu between1991 and 1996, I acquired only one immovable property, a vacant site bearing Door No. 31-A Poes Garden, Chennai. I renovated my old house at Door No. 36, Poes Garden, Chennai, made a new construction at 31-A, Poes Garden, Chennai and also a Farm house in Hyderabad. The expenditures have been duly accounted for, disclosed to the Income-tax Department and accepted by them after in-depth scrutiny and verification of facts."*

i) The other accused have taken up a plea that they were having independent source of income and assets. They were individually assessed under the Income-tax Act, and the various properties standing in their names were acquired out of their earnings or the business income of the firms floated by them and therefore, the prosecution is not justified in clubbing their assets with the properties of A-1.

ii) In para 20 of the written statement submitted by A-2 under Sec. 243 (1) Cr.P.C., she has stated as under;

> *"At all times, I had independent income and Selvi Jayalalitha had her own independent income and assets in her name. All the four of us were having independent source of income and assets and were individually assessed under the Income Tax Act. Hence, clubbing the assets of myself with A-1 is unjustified and illegal both in law and in fact."*

iii) A-2 has taken up a further plea that she is a partner in Jaya Publications. From 1990 onwards, the

firm had floated a scheme whereunder, any person could invest by making deposit of Rs.12,000/- to Rs.18,000/- with Jaya Publications. The depositors were entitled to get a particular number of copies of the daily news paper "Namadhu MGR" free of cost. The said news paper carried the news items and the messages of the General Secretary of AIADMK party. A-1 was and is the General Secretary of the party. She has specifically stated in the written statement that during the check period, an amount of Rs. 14,30,35,000/- was collected and the said scheme was disclosed to the Income Tax Department and has been duly accepted by the Income-Tax Authorities up to the level of Income Tax Appellate Tribunal.

iv) Regarding the various items of immovable properties listed by the prosecution in various Annexures, A-2 has contended that she is not related to the immovable properties at Sl. Nos. 18 to 306 viz., 18, 24, 27 to 31, 49, 50, 56 to 67, 75 to 79, 86 to 90, 94, 103, 105 to 109, 111 to 121, 124 to 154, 160 to 165, 167 to 169, 173, 174, 176, 177, 179 to 182, 186, 192 to 194, 196 to 200, 206 to 208, 210, 211, 216, 225 to 228, 230 to 233, 235, 237, 240, 242, 248, 249, 251, 252, 258, 262 to 284, 286, 288 to 292, 295, 296, 298, 302, 303, 305 and 306 of Annexure II.

v) Regarding the other properties, she has narrated in detail the mode of payment made to the

respective vendors for purchase of these properties and has mentioned the source from which these items of immovable properties were purchased and has contended that all the expenses incurred for the purchase of the above properties have been declared by her and other accused individually and the Income-tax authorities have accepted the returns filed by them after thorough scrutiny and therefore, the allegations made against them are liable to be rejected.

vi) **A-3 has also taken up a similar defence** contending that during the check period, he was carrying on a business under the name and style "Super Duper TV" involved in production, coverage of programmes including entertainment programmes, software equipment hire and erection of dish antenna and cable TV net work. He was also carrying on the business in consultation, investment, programming, trading and vehicle hiring and was also selling mushrooms purchased from M/s Fresh Mushrooms and had earned Rs.56 lakh from the coverage of film clippings, which were telecasted in DD and other TV channels during the World Tamil Conference.

vii) A-3 has taken up a further defence that he along with A-2 became a share holder of the company i.e., Anjeneya Printers and this Anjeneya Printers acquired the following properties viz: –

1. Padmanabha Street	Rs. 15,96,150.00
2. Habibullah Road	Rs. 1,03,52,488.00
3. Luz Avenue 1/6th share	Rs. 10,87,196.00

According to A-3, the premises where the machinery was found, was not exclusively in the occupation of M/s Anjeneya Printers Pvt., Ltd., but it was also in the occupation of M/s Jaya Publications. Regarding the valuation of machinery, A-3, in his written statement, has put forth a plea that large items of machinery were purchased from Mr. Shroff, which were under his use. The said machinery was valued at Rs. 20,16,000/-. Besides the above, certain other machinery were taken from M/s Jaya Publications on lease. The expenditure incurred by M/s Anjeneya Printers Pvt. Ltd., were submitted to the Income-tax department and were accepted by them. The total cost of machinery, which was shown in the books of M/s Anjeneya Printers Pvt., Ltd., at Rs. 74,14,935/- has been accepted by the Income-tax department after scrutiny. The total cost of machinery which is inventoried under Ex. P-664 would be Rs.94,30,935/- including the cost of machinery purchased from Mr. Shroff amounting to Rs. 20,16,000/-. Therefore, Rs.1,22,11,065/- is liable to be excluded from item No. 194 of the Annexure-II.

viii) A.3 has further contended that an amount of Rs. 50.98 lakhs shown towards the conveyance charges is totally unjustified and opposed to law. With regard to the cost of construction at Ekkatu Thangal, A-3 has contended that the entire cost of construction shown by the prosecution at Rs.2,13, 63,450/- is liable to be excluded for the reason that the site on which the building is situate belongs to a different company by name Shastry Nuts and Bolts. It is specifically stated in para 20 of the written statement that Anjeneya Printers Pvt., Ltd., is a tenant of the building and has been paying rent to M/s Shastry Nuts and Bolts. Therefore, the above said amount of Rs.2,13,63,450/- is liable to be excluded totally.

ix) **Regarding Green Farm House and the construction at Sholinganallur**, it is stated in the written statement that A-2 and A-4 are the partners along with A-3 in this firm. The firm acquired the property at Sholinganallur for Rs.10,00,375/- and another property at Vettuvankeni for Rs.4,87,660/-. The prosecution has estimated the value of the construction at Rs. 1,52,59,076/-. But, at the time of estimation of the value of construction, the building was incomplete and he would lead rebuttal evidence to show the actual expenditure incurred towards this construction.

x) **Regarding J. Farm House**, A-3 has taken up a plea that the said firm acquired 2 properties viz.,

property at Injambakkam for Rs.6,49,750/- and property at Sholinganallur for Rs.2,86,441/-. In Sholinganallur, in an area known as Sea Shell Avenue, the prosecution has estimated the value of construction at Rs.80,36,868/- and in Injambakkam at Rs.53,11,000/-. It is contended that, as regards the property at 1/240 New Mahabalipuram Road, Injambakkam, the value ought not to be included in the computation of expenditure, since the construction was made only after the said period. It is further contended that the property at Sea Shell Avenue, Sholinganallur was constructed after the check period. Therefore, the entire amount of the expenditure in respect of both these constructions amounting to Rs.1,33,47,868/- is liable to be excluded.

xi) **Regarding Jay Real Estate**, it is stated that the firm acquired the property at Murugesa Mudali street and construction was made on the property spending Rs. 6,45,400/-, but the prosecution has inflated the cost of construction unreasonably at Rs. 10,92,828/- and therefore, the inflated construction cost of Rs. 4,47,428/- is liable to be excluded.

xii) **Regarding JS Housing Development**, A-3 would state that he, A-2 and A-4 were the partners of this firm and the firm purchased a property at Akkarai for Rs. 9,95,670/- and 1/6th share in the property at Luz Avenue costing Rs. 10,87,196/- including the

registration charges. On the property at Akkarai, the construction was made spending only Rs. 16,31,130/- as against the inflated cost of Rs. 20,38,959/- shown by the prosecution. Hence, in this regard, a sum of Rs. 4,07,829/- is liable to be excluded in the computation of total expenditure.

xiii) **Regarding Jaya Contractors and Builders**, A-3 has admitted that he is one of the partners of this firm along with A-2 and A-4 and the partners purchased 1/6th share in the property at Luz Avenue at the cost of Rs. 10,87,196/- including registration charges.

xiv) **Regarding Kodanadu Estate**, the defence of A-3 is that Kodanadu Estate, consisted of Tea gardens and certain construction which were originally owned by Greig Jones and family. This partnership was later reconstituted with inclusion of Mrs. Radha Venkatachalam and her family members. A-3 along with A-2 and A-4 paid a consideration of Rs. 7.6 crores to Mrs. Radha Venkatachalm and became the partners of the said firm. A portion of the consideration in a sum of Rs. 3.76 Crore was borrowed from Indian Bank by offering the properties of Kodanadu Estate as collateral and the remaining amount was paid by him, A-2 and A-4 through cheques.

xv) **Regarding purchase of vehicles and deposits** standing in the name of the firm, A-3 has contended

that M/s Anjeneya Printers had the wherewithal to purchase the vehicles and the F.D.s were made out of the income of the firm in which he was a partner and the firms had cash balance in various banks. Further, A-3 has specifically pleaded in the written statement that he formed a company viz., Super Duper TV Pvt. Ltd., in January, 1994 along with A-2. The company had a deposit scheme wherein the cable operators deposited Rs.5,000/- or multiples and in this process, the company received scheme deposit money of Rs. 1,06,10,000/-. The receipts were duly disclosed to the Income-tax authorities and the Commissioner of Appeals has accepted the same as valid and proper. The company had also received periodical lease rent of Rs. 1,500/- per month for other equipments, which were given on hire from time to time. Thus an amount of Rs.11,18,500/- was collected during the check period, which was also disclosed to the Income-tax authorities and accepted by them after scrutiny. It is the further submission of A-3 that the company Super Duper TV Pvt., Ltd., has deposited a sum of Rs.15,75,800/- with SIDCO for allotment of a shed, however, no shed or plot was allotted by SIDCO.

xvi) A-3 has further stated in his written statement that he has resigned from all the companies which were registered under the Indian Companies Act and hence, the companies alone have to explain the

source for their wherewithal with which the properties were acquired.

xvii) With regard to the alleged acquisition of properties and shares of various companies, A-3 has taken up a plea that since he has resigned from all the companies, registered under the Indian Companies Act, he is not liable to explain the source from which the properties were acquired by the said companies. However, he is specific in his defence that 2,24,313 shares of Ramraj Agro Mills Ltd, were acquired by several persons including him and A-4 during 1994 and they sold the shares and ceased to be the Directors with effect from 22.2.1996 and 8.5.1996 respectively.

xviii) A-3 has sought to exclude the following sums from the computation of assets detailed in Annexure-II viz:

Item 127	**Cost of acquisition of shares on 24.11.1994**	**Rs. 18,42,000**
Item 128	Cost of land	74,471
Item 129	Cost of land	1,06,269
Item 130	Cost of land	1,53,201
Item 131	Cost of land	2,13,061
Item 132	Cost of land	98,293
Item 145	Cost of land	14,80,806
Item 146	Cost of construction	57,19,800
Item 147	Cost of construction	83,41,000
	Total	**1,80,28,901**

xix. **Regarding Signora Business Enterprises Pvt., Ltd.,** it is the contention of A-3 that he along with A-4 became the Directors of said company only on 17.8.1994 and they resigned on 12.3.1996 and 5.3.1996 respectively. The five properties mentioned under items 27, 28, 29, 30 and 49 in Annexure-II were acquired by the company before A-3 and A-4 became the Directors thereof. Hence, the value of the said 5 items amounting to Rs. 3,88,712/- is liable to be excluded from the assets listed in Annexure-II.

xx) **In respect of Lex Property Development Pvt., Ltd.,** it is contended that A-3 and A-4 became the Directors of the said company on 17.8.1994, therefore the items of properties mentioned at Sl. Nos. 67, 75 to 78, 94, 150, 162, 163, 182, 196 and 303 in Annexure-II and item Nos.8 and 11 in Annexure-IV totaling to Rs.2,57,18,531/- are liable to be excluded. According to A-3, he and A-4 resigned from this company on 14.3.1996 and 4.3.1996 respectively (vide Ex.P-572).

xxi) It is pointed out in the written statement that the value of acquisition of item No. 302 is covered under items 75 to 78 totaling to Rs. 11,36,032/- and hence this amount is also liable to be deleted.

xxii) **Regarding M/s. Riverway Agro Products Pvt., Ltd.,** it is submitted that the company was registered on 22.10.1990 even prior to the check period and, A3 and

A-4 were appointed as Addl. Directors on 15.7.1994 (vide Ex. P-579) and they resigned from the post of Directorship with effect from 5.3.1996 and 13.3.1996 (vide Ex. P-585). Hence, A3 is not liable to answer the acquisition standing in the name of the said company amounting to Rs.34,15,159.61 as the company is not a party to the proceedings.

xxiii) Likewise, it is contended in the written statement that **M/s Meadow Agro Farms Pvt., Ltd.,** was registered on 11.10.1990 (vide Ex. P-594) prior to the check period and A3 and A-4 were appointed as Addl. Directors with effect from 3.8.1994 (vide Ex. P-599) and resigned from the posts with effect from 6.3.1996 and 11.3.1996 (vide Ex.P-601) and therefore, A3 and A-4 cannot be made to explain the acquisition made on behalf of the company, and hence, the entire value of the assets totaling to Rs. 18,07,843.40 has to be excluded.

xxiv) It is further contended that a sum of Rs.5 lakhs allegedly paid in cash to one Ayyadurai out of the assets of Indo-Doha Chemicals and Pharmaceuticals and a sum of Rs.28,51,000/- by the outgoing partners of Maha Subbalakshmi Kalyana Mandapam are wrongly shown and therefore, both these sums are required to be deleted from the assets column shown under Annexure-II.

V. COST OF RENOVATION OR CONSTRUCTION:

It is the contention of the A.1 that, DV & AC have deliberately and wantonly over estimated the expenditure and the basis on which it is over estimated is ad-hoc and unscientific. According to A-1, the amount of expenditure incurred by her towards the renovation or construction of the buildings during the check period are as follows;

Renovation of 36, Poes Garden	Rs. 76,74,900
Construction – 31-A Poes Garden	Rs.1,35,10,500
Addition to Hyderabad Farm House	Rs.1,39,62,300
Compound wall for Hyderabad Farm House	Rs.11,00,000
Total expenditure	Rs.3,62,47,700

Further, in her written statement submitted under Section 243 (1) Cr.P.C. A-1 has contended that towards the purchase of land at 31-A, Poes Garden, she has incurred a cost of Rs.10,20,331/- and for the additional construction at the Farm House in the Grape Garden including compound wall at Jeedi Metla, Hyderabad, Rs.1,50,62,300/- It is the specific defence of A.1 that in the income-tax returns filed by her, she has declared the expenses incurred towards the above constructions and the same has been accepted by the Appellate Tribunal under the Income Tax Act as true and correct.

As regards the valuation of sarees and footwear, the contention of A.1 is that the prosecution has not attempted to establish that she acquired all the costly sarees/ footwear during the check period. There were other women including servants residing in the house and the items belonging to the inmates of the house have not been segregated person-wise. A large number of visitors and party-men used to come to her house daily and no efforts are made to segregate the footwear person wise. The Income-Tax Department after analyzing all the facts, in the light of the DV & AC's seizure mahazar, has concluded that no addition could be made on account of sarees and footwear.

Regarding the inclusion of watches as the assets of the accused, A.1 has contended that the watches produced in evidence belonged to her even before the check period and there is no evidence to show that she purchased these watches during the check period.

The further defence of A.1 is that, she is only a silent or dormant partner in Jaya Publications. The said Firm has been duly assessed under the Income Tax Act and has been maintaining regular books of account. She had drawn from the said Partnership Firm various amounts as and when required to the extent of Rs.2,56,68,000 and has repaid Rs.55,35,000 leaving a balance of Rs.2,01,33,000. The expenditure towards renovation of Door No.36, Poes Garden was incurred by

Jaya Publications totaling Rs.76.75 lakhs which has been duly accounted in the Balance Sheet. She has also received from Mrs. Sasikala, who is a partner in Jaya Publication and Sasi Enterprises an advance of Rs.1,67,00,000/- during the check period and paid back Rs.35,00,000/- leaving a balance of Rs.1,32,00,000/-. It is the further defence of A.1 that the accounts of Jaya Publications and Sasi Enterprises are regularly maintained and they are assessed to Income Tax. Besides the above, under an MOU, the right to use a portion of her Hyderabad Farm House was given to Mrs.Sasikala and in consideration of the same, an amount of Rs.31,78,000/- was received by her towards a portion of the cost of construction of the Farm House and under a separate MOU, M/s. J.Jay T.V. Pvt. Ltd., has entered into an agreement with A1 to use a portion of new construction at 31-A, Poes Garden and have expended a sum of Rs.36.71 lakhs towards construction cost and also reimbursed Rs.1,50,000/- towards the construction cost incurred by A-1. It is the stand of A-1 that all these figures are duly declared and accepted by the Income Tax Authorities after in-depth scrutiny.

A-1 has further contended that she is not aware of the execution of sale deeds Ex.P.6 to P.8 in favour of Jaya Publications and Sasi Enterprises as she is not involved in the day to day affairs of the said Firms.

Further she has put forth a plea that the properties purchased from TANSI and covered by Ex.P.6 to P.8 have not been in the possession and enjoyment of M/s.Jaya Publications and M/s. Sasi Enterprises and therefore, there is no question of commission of any misconduct by her. It is the case of A-1 that in respect of the above property, a criminal case was filed against her and four others alleging misconduct under the P.C.Act along with the charge of conspiracy and the order of conviction passed by the trial court is set aside by the Hon'ble High Court of Madras in Crl. A. Nos. 972, 974, 977, 981, 987 and 1168 of 2000 which has been confirmed by the Hon'ble Supreme Court and in compliance of the observation made by the Hon'ble Supreme Court, in order to maintain the spirit of the Code of Conduct of public servant, the properties purchased under Ex.P.6 to P.8 were reconveyed to TANSI and possession also has been handed over to TANSI.

Finally, it is contended that as per the accounts, A.1 has a surplus of Rs.47.33 lakhs. The details of the accounts are duly reflected in the bank statements and in the orders of the I.T. She has not committed any misconduct as alleged by the prosecution and the charges leveled against are without substance and case has been foisted on her by her political opponents viz., DMK Party.

75. **EVIDENCE:**

In order to prove the transactions relating to the above immovable properties, consideration paid to the vendors and the cost incurred towards the registration and stamp duty, the prosecution has examined relevant witnesses whose evidence is summarized here below;

75.1) **Item No.18**:

PW.1 P.V. Rajaram has stated that, in the year 1971 he bought a vacant site measuring 3 ½ grounds in Poes Garden, Chennai, out of which he gave 2 grounds site to his brother-in-law's wife. The remaining 3800 sq. ft. was with him. At that time, Sasikala's husband Natarajan approached him and he agreed to sell the said land for Rs.8 lakhs and received the sale amount by way of 3 cheques for Rs. 4 lakhs, 1 lakh and 3 lakhs respectively. The cheques were signed by Selvi J. Jayalalitha. The cost of registration was also borne by the purchasers. Through this witness, the prosecution has marked the original sale deed Ex.P.1(Doc. No.424/91). The accused have not disputed the execution and registration of the sale deed and the payment of consideration as evidenced in Ex.P.1.

PW.2 E.V.Chakravarthi, Sub-Registrar, is examined to prove the registration of this document. According to this witness, Ex.P.1 was presented for registration on 22.7.1991, but as per the guidelines, the

value of the property was Rs.15,73,814/-. Hence, he did not register the property on that day. On 24.07.1991 the deficit stamp paper and the stamp fees were paid and accordingly, he registered the document as per Ex.P.1. Through this witness, the attested zerox copy has been marked as Ex.P.2. This witness is not cross-examined.

75.2) **Item No.19**:

PW.138 Raja Gopalan is examined to prove item No.19. According to this witness, he and his son R. Srinivasan executed the sale deed Ex.P.646 (Doc. No.1410/91) on 14.08.1991 for a consideration of Rs.6 lakhs. The property was purchased by Mrs. N. Sasikala, Poes Garden, Chennai. The consideration was given through two DDs. of Rs 3 lakhs each to him and his son drawn on Canara Bank Mylapore Branch, Chennai dated 13.08.1991. At the time of registration, Jararaman had come to the registration office and he gave the D.Ds to PW138. This witness is also not cross-examined. Nonetheless, the prosecution has examined Sri. Ragavelu, Sub-Registrar, who registered the document (ExP.646) as PW99. According to this witness, the consideration was in accordance with the sale value guidelines and hence, he registered the document as per Ex.P.646. This witness is also not cross-examined. Ex.P.646 is the certified copy of the sale deed, whereunder, the properties at item No.19 are

seen to have been purchased by A-2 for a consideration of Rs.6 lakhs as stated by the witnesses. The details of the pay orders are also mentioned in the said sale deed.

75.3) **Item No.20**:

PW.3 Thangavelu, the Sub-Registrar is examined to prove Ex.P.4 (Doc. No.3285/91), the sale deed dated 22.09.1991 in respect of item No.20. In his evidence, PW.3 deposed that, out of the sale consideration of Rs.12,60,000/- an amount of Rs.2,60,000/- was paid through account payee cheque drawn on Mylapore, Canara Bank and the rest of the amount was paid through D.D. of Indian Bank, Abirampuram Branch. According to the valuation guidelines, the land value was Rs.17,52,703/- as on the date of the registration. Hence, on collecting the deficit stamp duty and the charges, he registered the document. Through this witness, the registered sale deed standing in the name of Jaya Publications is marked as Ex.P.4.

There is no cross-examination of this witness regarding the registration of Ex.P.4 and the copy thereof is marked as Ex.P.5.

75.4) **Item No.21**:

PW.137 Tajuddin has deposed that, he was the Director of M.M.Nyanmar Exports Pvt. Ltd., During 1976 he started a Real Estate Company by name

Holiday Sports Pvt. Ltd., In 1982, he bought an old building with land at Door No.14, Kadhar Nawaz Khan Road for Rs. 8 lakhs. He built a basement with three floors totaling 60,000 sq. ft. During 1985, he advertised for the sale of the basement. Mr. Mahadevan from Sasi Enterprises approached him and he agreed to sell Door No.14 at Rs.450/- per sq. ft. totaling Rs.1,85,000/- and accordingly executed the sale deed on 20.09.1989 in favour of Sasi Enterprises. Through this witness, prosecution has marked the certified copy of the sale deed as per Ex.P.769.

A reading of this document discloses that the sale deed taken place on 20.09.1989, much earlier to the check period. In item No.21 of Annexure – II, the document number is erroneously mentioned as document No.92/1992. Ex.P.769 is registered as document No.526/1989 before the check period. Hence, the amount of Rs.2,98,144/- shown against item No.21 is liable to be deducted.

75.5) **Item No.22**:

PW.163 Sri. Srinivas Rao has deposed that, in the year 1992, he was working as Sub-Registrar in Maripalli, Hyderabad District. Document No.722/92 was registered by him on 25.03.1992. It was presented for registration on 20.03.1992. The sale consideration was Rs. 5 lakhs, out of which, Rs.50,000/- was paid

through pay order drawn on Syndicate Bank and Rs. 4 lakhs through D.D. No.828957 dated 19.03.1992 drawn on Canara Bank Mylapore Branch and Rs.50,000/- through D.D. 828958 dated 19.03.1992 drawn on Canara Bank Mylapore Branch. The certified copy of the sale deed is marked as Ex.P.935. This witness is not cross-examined.

75.6) **Item No.23** :

PW.3 Sri. Thangavelu, the Sub-Registrar deposed that document No.2237/92 dated 29.05.1992 executed by Tamil Nadu Small Scale Industrial Corporation (TANSI) in favour of Jaya Publications was registered by him as the original sale deed marked as Ex.P.6. A perusal of this document reveals that the properties at item No.23 was purchased for a total consideration of Rs.1,87,43,932/- paid as under;

i) DD No.209686 dated 9.12.1991 drawn on Canara Bank Mylapore, Madras-600004 - Rs. 9,10,658/-

ii) Bankers Pay Order No.117526 dt.28.5.92 issued by Indian Bank, Abirampuram, Madras – 600 018 - Rs.150,00,000/-

iii) Bankers Pay order No.117527 dt.28.5.92 issued by Indian Bank, Abirampuram, Madras-600 018. -Rs. 28,33,274/-

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Rs.1,87,43,932/-

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75.7) **Item No.25:**

PW.3 has also spoken about the registration of Ex.P.8 sale deed executed by TANSI in favour of Sasi Enterprises in respect of item No.25 comprising of land, buildings and machineriies. Ex.P.8 is the certified copy. It is dated 30.09.1992. (document No.3780/92). The total sale consideration is Rs.79,54,650/- It is recited in the sale deed that the consideration was paid by means of DDs as mentioned in the sale deed. The accused have neither disputed the execution of the sale deed nor the payment of the consideration as shown in Ex.P.8.

75.8) **Item No.26**:

PW.4 Tr. Ramachandran has deposed that, in the month of May 1990, he had bought old house and site measuring 1400 sq. ft. for Rs.16 lakhs. During the month of September 1992, an auditor by name Rajesekaran (PW.228) approached him to purchase the house for Sasi Enterprises. He agreed to sell it for Rs.43 lakhs and received advance of Rs.23 lakhs under a sale agreement through DDs. After obtaining the income tax clearance certificate, he received the balance consideration and executed the sale deed as per Ex.P.23. Ex.P.23 is the original sale deed executed by PW.4 in favour of Sasi Enterprises. It is recited therein that the consideration of Rs.23 lakhs was paid by

means of pay order Nos.610533, 510534, 410535 for Rs.9,00,000/-, Rs.9,00,000/- and 5,00,000/- respectively on 25.9.92. This witness also is not cross-examined by the accused.

75.9) **Item Nos.27 to 30, 49**:

PW.9 Sada Gopalan, Sub-Registrar has spoken about the registration of Ex.P.33 (Doc.No.112/94), Ex.P.34 (Doc.No.1591/93), Ex.P.35 (Doc.No.111/94), Ex.P.36 (Doc.No.450/93), Ex.P.37 (Doc.No.593/93), 38 (Doc.No.594/93) and 39 (Doc.No.595/93) executed in favour of M/s. Signora Business Enterprises (P) Ltd., According to this witness, Ex.P.33 is executed by one Sukumaran for Rs.16,800/-, but the market value of this property is Rs.28,760/-. Ex.P.34 (item No.49) is executed by K. Appaswami Mudaliyar and others for a consideration of Rs.27,720/-. Ex.P.35 is executed by Gopal Gounder and others for Rs.84,400/- but the market value of this property is Rs.1,45,800/-. Ex.P.36 is executed by Sri. Viswanathan and others for Rs.1,20,000/-; the market value of this property was Rs.1,50,440/-, Ex.P.37 was executed by Illappa Nayakan for Rs.82,500/-, but the market value was Rs.1,41,000/-, Ex.P.38 is executed by K. Appasami and others for Rs.41,250/-, the market value of this property was Rs.71,050/- and Ex.P.39 is executed by Radhakrishnan for Rs.55,500/- (market value

Rs.82,140). Through this witness, the certified copies of sale deeds are marked.

It is important to note that, in all these sale deeds, the purchaser is described as M/s. Signora Business Enterprises (P) Ltd., Chennai. The name of the person representing the Company and the registered address of the Company is not forthcoming in any of these sale deeds. The consideration is shown to have been paid in cash in the presence of the witnesses. PW.9 has deposed that, he collected the deficit stamp duty as per the market value and registered properties.

The vendors of these properties are examined as PW.11, PW.12, PW.13 and PW.14. **PW.11** Arunachalam has deposed that, on receipt of Rs.48,000/-, he and the other owners executed sale deed Ex.P.38 in favour of M/s. Signora Enterprises and received the sale amount on the date of the sale.

PW.12 Radhakrishna has likewise deposed that, he executed Ex.P.39 and the expenses of stamp paper, registration fees were paid by the person who had come on behalf of Signora Enterprises.

PW.13 Ellagappa has stated that, he owned 3.3 acres of wet land at Cheyyur during June 1993. One Subbaiah and Devarasu approached him and offered him to buy his land. He sold the land for Rs.2,70,000/-

as per Ex.P.37. In the chief-examination, this witness has stated that, as per the sale deeds, he received Rs.82,000/- but in the cross-examination, it is elicited that, Subbaiah and Doreswami gave Rs.2,70,000/-.

PW.14 Egavalli has deposed that, he owned 2.08 acres of wet land at Cheyyur Village and one Subbaiah and Doreswami approached him to buy the said land for constructing a building for M/s. Signora Company and accordingly he executed the sale deed as per Ex.P.35 and received Rs.1,50,000/- but in the sale deed, only Rs.84,000/- is shown as the consideration. In the cross-examination, he denied the suggestion that, he has not received Rs.1,50,000/- in respect of the above transaction as stated in his chief-examination

Ex.P.35 is executed by Egavalli Ammal and others in favour of M/s. Signora Business Enterprises (P) Ltd., in respect of wet land measuring 2.02 acres of Cheyyur B. Village.

75.10) **Item No.32**:

PW.136 Krishnamurthy, the Sub-Registrar of Thousand Lights has deposed that, he registered the sale deed in respect of Door No.14, Kadhar Nawaz Khan Road, Chennai, (item No.32) as per Ex.P.768. There is no cross-examination of this witness. A perusal of Ex.P.768 reveals that the sale deed executed by M/s.

Holiday Sports Pvt. Ltd., represented by the Managing Director, J.A. Tajuddin in favour of Sasi Enterprises. The sale transaction pertains to undivided share in item No.32 of the property for a total consideration of Rs.1,40,792/- paid to the vendor through cheque No.513735 for Rs.50,000/- and cheque No.590673 for the balance amount drawn on Canara Bank Mylapore. The witness is not cross-examined by the accused.

75.11) **Item Nos.34 to 48**:

These items of properties are registered in the name of A-2 N. Sasikala in respect of the properties situate at Velagapuram Village, registered in the office of S.R.O. Utukottai, as per Document Nos.1573/93 to 1587/93. In proof of these transactions, the prosecution has examined PWs.31 to 39.

PW.31 Ratnavelu has stated that, he along with 13 other persons purchased 41.22 acres of land at Velagapuram village and they dug two wells for common use. PW.47 Muttaiah, an Agricultural Officer, approached them to purchase these lands in August 1993. Two or three days thereafter, he offered to pay the advance. He refused to divulge the name of the purchaser. Finally, they consented for the sale. PW.31 went to the Sub-Registrar's office with Muttaiah in a Car and the others came by Van on 28.10.1993. They signed the documents in the house of the Document

Writer near the Sub-Registrar's office and the sale deeds were prepared separately. PW.31 received 31.075 towards his portion of 4.41 acres. He identified the copy of the sale deed Ex.P.81 (Document No.1577/93) and further deposed that later he came to know that the property was registered in the name of Smt. Sasikala's sister. He identified the copy of the document as Ex.P.82. In the cross-examination he denied the suggestion that, since there was no well, he got his share of Rs.15,000/- from Rs.2 lakhs received jointly.

PW.32 Baby has stated that, on 28.10.2013 she sold 4.41 acres of land as per Ex.P.83 (Document No.1573/93) and only when she went to registration office to sign the documents, she came to know that the purchaser was Smt. Sasikala, friend of A-1. This witness has further stated that, they were paid Rs.2 lakhs for digging the well and for maintenance of the land and for common path, out of which she received Rs.15,000/- as her share. However, Ex.P.83 discloses the receipt of Rs.33,075/- towards the full consideration for 4.41 acres of land sold under this deed. In the cross-examination, this witness denied the suggestion that, since there was no well in the property, she did not receive any amount in the form of cash.

PW.33 Madhivanan has deposed in line with PW.31 stating that, 41.22 acres of land was purchased by him and his friends in 1992, out of which, he sold

4.41 acres of land under Ex.P.84 (Document No.1575/93) at the rate of Rs.75/- per cent. In the cross-examination, it is elicited that, Ex.P.84 does not mention the existence of the well. This witness also denied the suggestion that, he did not receive any amount in the form of cash at the time of execution of the sale deed. In Ex.P.84, it is recited that the vendor has received the sale amount of Rs.10,652/- at the time of execution of the deed.

PW.34 Suresh has identified the sale deed executed by him as per Ex.P.85 (Document No.1578/93) and the receipt of Rs.10,650/- towards the consideration. He has also identified Ex.P.86 and has stated that, at the time of the preparation of the sale deed, he did not know the name of the purchaser, but when he went to the registration office, he came to know that it was registered in the name of Smt. Sasikala from Poes Garden. This witness has also stated that a sum of Rs.15,000/- was paid to him towards the expenditure of the well and other works connected with the land. In the cross-examination he denied the suggestion that, there was no well in the property and apart from the amount mentioned in the sale deed, Rs. 2 lakhs was not paid to them. Ex.P.86 (Document No.1580/93) is executed by Smt. Shivagami, Sri. K. Suresh and another in respect of 4.41 acres of land for Rs.33,075/- and it is

stated therein that the entire amount was received on the date of the registration.

PW.35 Swaminathan, has deposed regarding the sale of 4.41 acres of land at the rate of Rs.75/- per cent as per Ex.P.87 (Document.1582/93) and has further deposed that a total amount of Rs.2 lakhs was given for leveling and digging the well and he received his share of Rs. 15000/-. He denied the suggestion that the said statement is a lie, thereby reiterating that in addition to the sale consideration of Rs.33,075/- evidenced in the document, Rs. 15,000/- was received by him towards the cost of digging the well and leveling the land.

PW.36 Balasubramaniam, has identified the sale deed Ex.P.88 (Document No.1584/93) and has stated that, under the said sale deed, he sold 4.41 acres of land for Rs.33,075/- and later came to know the name of the purchaser as Smt. Sasikala. This witness also has affirmed in his evidence that he received his share of Rs.15,000/- towards the money spent for maintenance and digging the well and denied the contra suggestion put to him in the cross-examination.

PW.37 Azmal Khan has testified in line with the above witnesses and through this witness, the certified copy of the sale deed executed by him is marked as Ex.P.89 (Document No.1585/93). The consideration of Rs.33,075/- is shown to have been received on the date

of the execution of the sale deed. This witness has also asserted that he received Rs.15,000/- in addition to the sale consideration and denied the suggestion that, nothing was paid to him over and above the sale consideration.

PW.38 Salim Khan, is examined to prove the sale deeds Ex.P.90 (Document No.1581/93) and Ex.P.95 (Document No.1586/93), registered in favour of A-2. This witness has further deposed that, he received Rs.33,075/- in connection with the said sale and his wife received Rs.10,650/- He further deposed, that, deducting expenses for improvement and development, he received Rs.15,000/-. In the cross-examination, he denied the suggestion that, it is incorrect to aver that he has not received Rs.15,000/- in cash.

PW.39 Venu, is the Sub-Registrar at Utukottai. According to this witness, he registered Ex.P.81 to P.95. Through this witness, Doc. Nos. 1574/93, 1576/93, 1579/93, 1583/93 registered in the name of A-2 are also marked as Exs.P.91, P.92, P.93 and P.94 respectively.

PW.42 A. Janarthanam is also examined in proof of the execution of Ex.P.94. According to this witness, when he executed the sale deed, the purchaser's name was left blank and later he came to know the name of the purchaser as Smt. Sasikala. In the cross-

examination, it is elicited that in Ex.P.94, the name of the purchaser is mentioned.

75.12) **Item No 49:**

PW.9 Sadagopan, Sub-Registrar at Cheyyur, has spoken about the registration of the sale deed in respect of this item and through this witness, the prosecution has marked the sale deed in respect of 63 cents of land for Rs.27,720/- as Ex.P.34 (Document No.1591/93) executed by K. Appasami Mudaliyar and others in favour of M/s. Signora Business Enterprises (P) Ltd.,

75.13) **Item No.50**:

PW.50 Shivasankaran, Sub-Registrar, Adyar, has spoken about the registration of Ex.P.134 (Document No4806/93). Ex.P.134 is the certified copy of the sale deed, whereunder, 4802 sq. ft. of land is purchased by J. Elavarasi from R. Rangaraj for a consideration of Rs.8,50,000. The consideration is shown to have been paid in cash on the date of the registration in the presence of the Registering Officer.

75.14) **Item No.51 to 55**:

PW.5 Ranganathan is examined to prove the execution and registration of 1/5th undivided share in item Nos.51 to 55 in favour of M/s. Anjaneya Printers (P) Ltd., as per Ex.P.24 (Doc. No.51/94), Ex.P.26

(Doc.No.52/94), Ex.P.25 (Doc. No.53/94) Ex.P.27 (Doc. No.54/94) Ex.P.28 (Doc.No.55/94) respectively. According to this witness, after the death of his father and grand-father, PW.5, his mother Janaki Srinivasan, younger sister Heman Malini, Haripriya and brother Sriram inherited the above property. They advertised for the sale of that land. Mr. Sudhakaran offered to purchase the property for Rs.14 lakhs. The payment was made in the name of five persons through DDs for Rs.2,80,000/- each. The sale deed were registered by the Sub-Registrar at their residence. His sister Hema Malini residing in USA gave her power of attorney to her mother to execute the sale deed. Through this witness, the prosecution has marked the certified copies of the sale deed at Ex.P.24 to P.28. This witness further deposed that, Mr. Sudhakaran came to their place and he purchased the property in the name of M/s. Anjaneya Printers (P) Ltd.,.

In the cross-examination, except eliciting the address of A-3, the testimony of this witness is not challenged with regard to the payment of consideration and registration of the sale deeds.

75.15) **Item No.56**:

PW.139 Venkat Rao is examined to prove the transaction relating to item No.56 and through this witness, the certified copy of the sale deed executed by

him in favour of Master. J. Vivek, represented by his natural guardian and mother Elavarasi is marked as Ex.P.771 (Doc. No.494/94). According to this witness, the sub-registrar Rajagopal negotiated him for the sale of the above lands and two days thereafter he came to his office with the already drafted sale deed and gave him a demand draft for Rs.39,000/- and asked him to sign the deed and accordingly, he signed the sale deed and later he came to know that the property was registered in the name of Master. Vivek S/o. Mrs. Elavarasi.

In the cross-examination, he denied the suggestion that he submitted the sale deed for registration at the Sub-Registrar's office. He also denied that he had gone through the document at the time of subscribing his signature.

75.16) **Item No.57**:

PW.51 Amanullah Marikayar has spoken about the execution and registration of Ex.P.137 (Doc. No.33/94). This document is executed by him and as power of attorney of 22 others in favour of A-4 for a consideration of Rs.1,90,000/- paid by the purchaser at the time of the registration of the sale deed, but in his chief-examination, this witness deposed that, in respect of 32 acres of land sold by him, he was given Rs.8.75 lakhs. In the cross-examination it is elicited that in respect of

Ex.P.137 he received the payment in cash, but reiterated as under;

> "*The negotiated price was Rs.8.25 lakhs. As per that, I received Rs.8.25 lakhs. It is incorrect to say that I have not received Rs.8.25 lakhs and received only Rs.1.90 lakhs.*"

75.17) **Item No.58 & 59**:

Item No.58 relates to 2.02 acres of dry land comprised in Survey No.364/3, 8 & 9 of Cheyyur Village covered under the sale deed dated 31.01.1994 (Doc. No.111/94) Ex.P.35 executed by Egavalli Ammal and others in favour of M/s. Signora Business Enterprises (P) Ltd., for Rs.84,400/-, but in Annexure-II, item No.58, the name of J. Elavarasi is erroneously shown as the purchaser of the said property. PW.9 has spoken about the execution and registration of this property as per Ex.P.35, which is not disputed in the cross-examination.

75.18) **Item No.59** :

Item No.59 relates to 54 cents of dry land comprised in Survey No.364/7 of Cheyyur Village covered under the sale deed dated 31.01.1994 (Doc. No.112) Ex.P.33 executed by S.Sukumaran in favour of M/s. Signora Business Enterprises (P) Ltd., for Rs.16,800/-, but in Annexure-II, item No.59, the name of J. Elavarasi is erroneously shown as the purchaser of

the said property. PW.8 Sukumaran is examined to prove the execution and registration of this document. According to this witness, he received the consideration in cash in the presence of the witnesses, which fact is not disputed in the cross-examination.

75.19 **Item No.60**:

PW.46 Gopinadan, has stated in his evidence that, he had purchased agricultural lands in Chiruthavur, Alathur, Karunguzhi villages. In the end of 1993, Amanullah asked him whether he was willing to sell his land and accordingly, he agreed to sell about 30 acres of land at the rate of Rs.45,000/- per acre. Amanullah agreed to pay Rs.33.000/- per acre. He paid Rs.9.65 lakhs for the entire land. Rs.5.60 lakhs was paid in cash and the remaining Rs.4.05 lakhs he gave DDs. PW.46 deposed that he signed the sale deed in the house of Amanullah in the presence of the Registrar, Mr. Rajagopal. He specifically deposed in his evidence that he received 6 DDs for 4.05 lakhs and deposited Rs.3.04 lakhs in his Royal Wines A/c. in Punjab Sindh Bank. The remaining 1.01 lakhs he deposited in the A/c. of Associated Trade Links in Vijaya Bank Adyar Branch. He further deposed that he distributed the cash given to him to the power agents and others and further stated that, he came to know that the purchaser of these properties is Sudhakaran. Through this

witness, Ex.P.122 (Doc No.39/94), the certified copy of sale deed is marked and Ex.P.122.

In the cross-examination, it is elicited that, Documents No.122, 123 and 124 were registered in Amanullah's house. The sale amount shown in the sale deed is correct. It is also elicited that regarding his business, PW.46 is maintaining the income and expenditure account and he is an Income Tax payee. He denied the suggestion that he did not produce his Income Tax statement and other documents because it will not be seen that he has not taken the extra cash as stated in his evidence.

75.20) **Item No.61**:

PW.51 Amanullah Marikayar is examined regarding the execution of the sale deed Ex.P.138 (Doc.No.40/1994) in favour of J. Elavarasi. The consideration is shown therein is Rs.1,90,000/- paid to the vendor at the time of execution of the sale deed. PW.51 has clearly stated that he has not received anything more than Rs.1.90 lakhs shown in the sale deed.

75.21) **Item No.62** :

PW.46 Gopinadan has spoken about the execution of Ex.P.123 (Doc. No.41/94) sale deed executed by him as the power of attorney of T.G.Gopinathan in favour of

V.N.Sudhakaran. In Ex.P.123, the consideration of Rs.1,80,000/- is shown to have been paid at the time of execution.

In the cross-examination, it is elicited that, except the amount mentioned in the sale deed, PW.46 has not received any other amount from Amanullah.

75.22) **Item No.63**:

Through PW.51, the sale deed executed by him and others in favour of J. Elavarasi is marked as Ex.P.139 (Doc No.42/94). The consideration shown in the deed is Rs.1.70 lakhs stated to have been paid to the vendor at the time of execution of the sale deed.

In the cross-examination nothing has been elicited in respect of the execution and registration of Ex.P.139 and the consideration paid thereunder.

75.23) **Item No.65:**

PW.46 has been examined by the prosecution to prove the execution and registration of the sale deed Ex.P.124 (Doc.No.43/94) executed by him in favour of V.N.Sudhakaran for consideration of Rs.1,10,000/-.

75.24) **Item No.67** :

Item No.67 pertains to 2 grounds and 1237 sq. ft. with built up area of 2150 sq. ft. at Door No.149, TTK

Road. According to PW.2, the Sub-Registrar of Periamedu Registration Office, registered the Doc.No.125/94 as per Ex.P.3. It is seen that this document is executed by Sri. M.K.N. Manickam as power agent of S.K. Natarajan in favour of M/s. Lex Property Development (P) Ltd., represented by Sri. Ravikumar, the Director. In the sale deed it is recited that the purchaser had entered into an agreement of sale on 13.10.1993 and at that time, a sum of Rs. 6 lakhs was paid by means of a cheque bearing No.257826 dated 13.10.93 drawn on Indian Bank, Peters Road, Madras as sale advance and the remaining consideration of Rs.44 lakhs was paid by way of pay order No.596764 dated 21.02.1994 drawn on Indian Bank, Peters Road Branch, Madras, in favour of New Link Overseas Finance Ltd., as stipulated by the vendor. This witness is not cross-examined by the accused.

75.25) **Item No.68** :

PW.25 Bhandari, has stated that he owned 1.29 acres at Enjambakkam village. He had put up a compound wall and dug a well in that property. A broker by name Joseph approached him regarding the sale of the land and a sale agreement was entered into in February 1994 for a consideration of Rs. 5,75,000/-. This witness deposed that the sale deed was executed by his son in favour of V.N.Sudhakaran representing J. Farm House and he signed the document as a witness.

Sale amount of Rs.5.75 lakhs was given in the form of Demand Draft. Through this witness, the certified copy of the sale deed is marked as Ex.P.73 (Doc.No.1017/94) in the cross-examination it is elicited that, his son is residing in Madras. The schedule property was purchased out of the earnings of his son.

75.26) **Item No. 69 to 74**:

PW.16 Jagadeesh Raja has deposed that, he and his brother-in-law Mr. K.T.Chandravadanam and his wife Mrs. Gayathri had bought a plot measuring 9 grounds at Akkari village within the limits of Sholinganallur panchayath. They constructed a house measuring 600 sq. ft., built a water tank and swimming pool. During January 1994, they gave an advertisement for selling the plot. Mr. Amanullah, proprietor of Fatima Jewellery Shop approached him and one week thereafter he came with an agreement and power of attorney and asked PW.16 to register them immediately. He took PW.16 to the Sub-Registrar's office and gave a demand draft for Rs.10 lakhs. When he read the agreement, it was written in the name of V.N.Sudhakaran of Green Farm House. PW.16 further deposed that he asked Amanullah to get the signature of Sudhakaran on the agreement. Amanullah assured to get the signature, but so far he has not returned the agreement to him. During his examination, this witness identified the copy of the power of attorney executed by him which came to

be marked as Ex.P.30. Through this witness, the power of attorney executed by Mrs.Gayathri is marked as Ex.P.31 and the copy of the power of attorney executed by K.T.Chandravadanam as Ex.P.32. According to this witness, the payment was made to them through D.Ds i.e., Rs.2,35,200/- to Mrs. Gayathri, Rs.5,30,00/- to Chandravadanam and Rs.2,35,200/- to PW.16. Through this witness, the copies of the agreements executed by them are marked as Ex.P.43 to 45 respectively.

PW.7 Y.M. Ganeshan, the then Sub-Registrar at T.Nagar has deposed that, Jagadeesh A. Raja, appointed Sri. V.N.Sudhakaran, partner of Green Farm House as his power agent as per Ex.P.30, P.31 and P.32 in respect of 16.75 cents of land in Survey No.1/1F of Sholinganallur Village and it was registered by PW.7.

75.27) **Item No.75 to 78**:

The properties described in items Nos.75 to 78 are covered under (Doc. No.370, 371, 372, 373/94) are registered in the name of M/s. Lex Property Development (P) Ltd., PW.100 Sri. Prabhas Kumar Reddy, examined by the prosecution in proof of these transactions has deposed that, he is working as a Manager in Raghavendra Builders and Constructors in Numgampakkam. Their Company constructed a building in No.1 Wallace Garden, Ist Street Chennai.

The owner of the land Krishnakumari executed a power of attorney in favour of PW.100 to construct the building. Accordingly, they constructed four floors (1+4), but the Corporation gave the permission to construct only 1+3 floors. The construction was completed before January 1992. In the fourth floor, two flats were sold to M/s. Lex Property Development (P) Ltd., under 4 sale deeds. Each sale deed was made for Rs.1,71,395/-. Through this witness, prosecution marked the certified copies of the sale deeds as per Ex.P.647 to P.650. PW.100 further deposed that the consideration was received through cheques in the name of "Raghavendra Builders and Constructions". The sale deeds are dated 29.04.1994 and in all these documents, the purchaser is described as M/s. Lex Property Development (P) Ltd., represented by its Director P.V.Ravi Kumar, having its registered office at Flat A-8, Syndicate Residency, No.3, Dr.Thomas Road, T.Nagar, Madras-17.

In the cross-examination, it is elicited that the cheques were given in the name of the Company for Rs.30,00,580/- for two apartments. Further, it is elicited that the Company rented out one apartment for Rs.15,000/- per month. However, the prosecution having not claimed any additional amount over and above the consideration shown in the documents, the said evidence may not be of any consequence.

75.28) **Item No.79**:

PW.141 Saminathan has deposed that, his father owned 3.3 acres of wet land in Siruthavur village. Regarding this land, Subbaiah from Chennai approached his father. The sale amount was fixed at Rs.1,65,000/-. Rs.88,500/- was paid in cash and Rs.82,500/- through D.D. The land was sold to Sudhakaran. 20 days after the execution of the sale deed his father died. The certified copy of the sale deed is marked as Ex.P.905 (Doc. No.222/94).

75.29) **Item No.80 & 81**:

In order to prove the execution and registration of the sale deed in respect of these two items, prosecution has relied on the evidence of PW.159, the District Registrar, who registered these properties as per Ex.P.906 (Doc. No.260/94) & P.907 (Doc. No. 261/94) respectively. Ex.P.906 and Ex.P.907 are dated 12.06.1994 and are executed by Mrs.Shanti Subramanian and others in favour of M/s. Green Farm House, represented by its partner V.N.Sudhakaran for a consideration of Rs.1,07,000/- each, paid by means of a demand drafts bearing Nos.079520 and 079521 dated 11.06.1994 issued by Indian Bank, Madras in respect of the above items.

75.30) **Item No.82** :

PW.159 is examined to prove the registration of the sale deed in respect of this item of property and through

this witness, the certified copy of the sale deed is marked as Ex.P.908 (Doc.NO.262/94) dated 12.06.1994 executed by A.V. Sudeep Subramaniam in favour of Green Farm Houses, represented by V.N.Sudhakaran for a consideration of Rs.107000/- paid by means of demand draft bearing No.079519 dated 11.06.1994 issued by Indian Bank, Madras.

75.31) **Item No.83** :

PW.30 Uma Shankar Modi has spoken about the execution of the sale deed in favour of Jaya Publications in respect of the undivided share of the land described in item No.83. According to this witness, he is the Managing Director of Fiesta Properties Ltd., They built a multi storyed building for residential and commercial purposes at No.99, Luz Church Road, Mylapore. In March 1994 one person from Metal King Company wanted to purchase their shop measuring 880 sq. ft. In that connection, he received a Demand Draft for Rs.2.5 lakhs in March 1994. Another Demand Draft for Rs. 2 lakhs in May 1994 and another D.D. for Rs. 2 lakhs in August 1994 and accordingly, the sale deed was executed as per Ex.P.79 (Doc. No.282/94). The certified zerox thereof is marked as Ex.P.80.

In the cross-examination, it is elicited that, in Ex.P.79, the sale consideration is shown as Rs.1.87 lakhs. The prosecution has included in the annexure

only the sale consideration and the cost of registration. Therefore, the testimony of this witness regarding the payment of cash consideration turns out to be inconsequential.

75.32) **Item No.84** :

PW.6 Gopal @ Gopal Sami has spoken about this transaction and through this witness, the prosecution has marked the certified copy of the sale deed dated 15.07.1994 executed by him in favour of M/s. J. Real Estate for a consideration of Rs. 29 lakhs which is stated to have been paid in the following manner.

i) Rs. 2 lakhs on 30.03.1994 by cash at the time of agreement of sale.

ii) Rs. 27 lakhs paid by cheque / pay order No.120487 dated 15.07.1994 drawn on Indian Bank, Abirampuram Branch. The document is marked as Ex.P.29 (Doc. No.1325/94).

75.33) **Item No.85**:

PW.26 Kamal Pasha has deposed that, he along with his aunt Periyamma purchased a plot of 12000 sq. ft. including a house with an area of 9000 sq. ft. located at Solinganallur village. They decided to dispose of the property and gave an advertisement in Hindu Newspaper. The Manager of J.S. Housing approached

him and the deal was struck at Rs.8.25 lakhs. 5 drafts of Rs.1.65 lakhs each were given towards the sale amount and they executed the sale deed as per Ex.P.74 (Doc. No.) Ex.P.74 is dated 9.8.1994 executed by Shahjahan Begaum and 4 others in favour of J.S. Housing Development. The consideration at the rate of Rs.1,65,000/- is stated to have been paid to each of the vendors by means of D.D.No.517608, 517606, 120615, 517605 dt. 9.8.94 respectively drawn on Indian Bank, Abirampuram Branch. In the sale deed, the market value is shown as Rs.13,05,000/-

75.34) **Item No.86** :

PW.76 Siva has spoken about the execution and registration of the sale deed relating to this property measuring 53 acre 66 cents and through this witness, the prosecution has marked the certified copy of the sale deed as Ex.P.324 (Doc. No.429/94). This document is executed by Rajaiah Nadar and others, represented by their power of attorney S. Siva (PW.76) in favour of Agro Products Pvt. Ltd., for a consideration of Rs.1,07,320/-. The mode of payment is not specified in the document. The power of attorneys executed in favour of PW.76 by the vendors are marked as Ex.P.325 to P.329.

75.35) **Item No.87 & 88**:

PW.27 Selvarangam has stated that, his mother-in-law Narasamma and his wife Chandrabai had

inherited ancestral properties in Karungulipallam village. That property was sold at the rate of 400 per cent and his wife received Rs.3,20,000/- for 8 acres of land. Since his mother-in-law was old, the officials of the registration Department came to his house and registered the document. He identified the sale deeds Ex.P.75 (Doc.No. 478/94) and Ex.P.76 (Doc. No.479/94). Both these documents are registered in the name of minor J. Vivek, aged 6 years, represented by his mother J. Elavarasi. The consideration of Rs.1,40,000/- in Ex.P.75 is shown to have been paid through D.D. No.120700 and 120778 dated 14.09.1994 for Rs.70,000/- each and the consideration in Ex.P.76 amounting to Rs.1,80,000/- is shown as paid through D.D. No.120781 and 120779 dated 14.09.94 for Rs.90,000/- each issued by Indian Bank, Chennai.

75.36) **Item No.89 & 90** :

PW.28 is examined to prove the sale deeds in relation to these two items of properties marked as Ex.P.77 (Doc.No.480/94) and Ex.P.78 (Doc. No.481/94). Both these documents are executed in favour of minor J. Vivek. The consideration of Rs.1,64,800/- in Ex.P.77 is stated to have been paid through 4 DDs issued by Indian Bank, Chennai, bearing No.120785, 120787, 120789 and 120783 dated 14.09.1994 for Rs.41,200/- each. In Ex.P.78, the consideration of Rs.1,64,800/- is paid through DD Nos.120782, 120784, 120786 and

120788 each for Rs.41,200/- dated 14.09.94 drawn on the same bank.

75.37) **Item No.91**:

PW.17 Sundari Shankar has deposed that, she owned a house and the plot measuring 4380 sq. ft. at Thiruvenkanagar and in respect of the said land, she entered into an agreement with one Ramesh, her neighbour (PW.161) and received an advance of Rs.1 lakh from him. Since he could not purchase the property within the stipulated time, the time was extended and under the second agreement, she received 1,75,000/- as advance, but he could not purchase the property. By then, PW.17 had spent the advance money and therefore, she told Ramesh to find out buyers. Two or three months thereafter, the said Ramesh told her that a person close to A-1 is interested to buy the property. She, her daughter and Ramesh went to the Sub-Registrar's office and executed the sale deed as per Ex.P.46. The purchaser's name was written as Sasikala Enterprises. The sale amount was Rs.5 lakhs, out of which, a D.D. for Rs.1.90 lakhs was given to her through Ramesh and Ramesh took 1.70 lakhs and rest of the amount was given to her.

In the cross-examination, she denied the suggestion that the agreement was entered into with Ramesh for Rs.1,90,000/- and asserted that it was for

Rs. 5 lakhs. She further answered that, during the registration, the Sub-Registrar did not ask her whether she had taken Rs.1.90 lakhs. In Ex.P.46, the sale consideration is mentioned as Rs.1,90,000/- paid through D.D. No.401108 dated 23.09.1994.

75.38) **Item No.93**:

PW.48 K. Thangarajan is examined to prove the sale deed Ex.P.125 (Doc. No.581/94) dated 27.09.1994 executed by Mrs. K. Margatham in favour of M/s. Green Farm Houses, represented by V.N.Sudhakaran. The consideration shown therein is Rs.1,10,000/- paid by way of DD bearing No.517857 dated 27.09.1994 drawn on Indian Bank, Madurai Branch. The executant is the mother of PW.48. Accused have not cross-examined PW.48.

75.39) **Item No.94** :

Ex.P.47 (Doc. No.794/94) relates to this item of property. The sale deed dt. 28.9.94 is executed by Shakuntala Balachandran in favour of M/s. Lex Property Development (P) Ltd., represented by its Director, V.N.Sudhakaran. The total consideration mentioned therein is Rs.52 lakhs, out of which Rs.15 lakhs is stated to have been paid at the time of entering into written agreement of sale by means of DD No.455080 dated 26.04.1994 drawn Indian Bank, Peters Road, Madras and the balance consideration of

Rs. 37 lakhs is paid by means of 4 demand drafts bearing Nos. 517851, 517852, 517853 and 517854 dated 25.9.1994 for Rs. 9,50,000/-, Rs.9,50,000/-, Rs.9 lakhs and Rs.9 lakhs respectively.

75.40) **Item No.95 to 102** :

PW.40 Gangai Amaran is examined to speak about the execution and registration of the sale deeds in respect of item No.95 to 102. Through this witness, the certified copies of the sale deeds are marked as Ex.P.96 (Doc. No.595/94) to Ex.P.102. PW.40 has deposed that, he purchased nearly 22 acres of land in Payanoor in Chengalpattu District. He built a small farm house in the land. Bhaskaran came to his house and took him to Poes Garden to meet A-1. There he met A-2. She told him that, C.M. liked his house very much, but PW.40 told her that the said house is useful to him for music and composing and story writing. His family members were not willing to sell the land, but Sudhakaran and some officers came to his house and took the signatures of PW.40 and his wife on 7th October and gave them two demand drafts, one in the name of his wife and one in the name of PW.40 for Rs.13,10,000/-. Through this witness, the prosecution has marked the certified copies of the sale deed Ex.P.96 to P.102. PW.40 specifically deposed before the Court that when he signed the sale deeds, the details of the purchasers were left blank.

A perusal of Ex.P.96 (Doc.No.595/94) and Ex.P.97 (Doc.No.596/94) reveal that, these documents are executed by Smt. S. Mani Megalai in favour of Smt.Sasikala. The consideration of Rs.1 lakh in Ex.P.96 is stated to have been paid by the purchaser by means of demand draft No. 401538 dated 7.10.94 and the consideration of Rs.1,95,000/- in Ex.P.97 is mentioned as paid by means D.D. bearing No.401539 dated 7.10.94. In both the documents, the name of the bank which issued the D.D. is left blank.

Ex.P.98 (Doc.No.597/94), Ex.P.99 (Doc.No.598/94), Ex.P.100 (Doc.No.599/94), Ex.P.101 (Doc.No.600/94) and Ex.P.102 (Doc.No.601/94) are executed by PW.40 Gangai Amaran on the same date and the consideration is stated to have been received by him as under;

(Ex.P.98) - Rs.1,95,000/- D.D.40154 dt.7.10.94

(Ex.P.99) – Rs.1,60,000/- D.D.401541 dt.7.10.94.

(Ex.P.100)- Rs.1,70,000/- D.D.401542 dt.7.10.94.

(Ex.P.101)- Rs.1,50,000/- D.D.401543 dt.7.10.94.

(Ex.P.102)- Rs.1,50,000/- D.D.401544 dt.7.10.94.

Ex.P.103 (Doc.No.602/94) is executed by Smt. Bhuvaneswari Ammal and the consideration of Rs.1,90,000/- is stated to have paid to her by means of D.D. No.401545 dated 7.10.1994. In this document also, the name of the bank which issued the DD is left blank.

75.41) **Item No.103** :

PW.22, Palani Swami, has deposed that, Housing Board had allotted 2 grounds and 1500 sq. ft. of land to him in Razak Garden Street, Arumbakkam. In 1994 he sold the said plot for Rs.15 lakhs as per Ex.P.68 (P.No.264/94), the certified copy of which is marked as Ex.P.69 (Doc.No.295/95) to V.N.Sudhakaran of Mahasubbulakshmi Kalyana Mandapam and received 2 demand drafts for Rs.7,50,000/- each. The consideration of Rs.7,50,000/- has been acknowledged to have been received by the vendor. But the details of the pay order are left blank.

75.42) **Item No.104**:

PW.23 Ambalavanan, has stated before the Court that she executed a sale deed in favour of Smt. Sasikala, a partner of Jaya Publications as per Ex.P.70 (Doc. No.703/94) and received Rs.30 lakhs by way of two demand drafts for Rs.15 lakhs each. The certified copy of this sale deed is marked as Ex.P.71. The testimony of PW.23 is not challenged in the cross-examination.

75.43) **Item Nos.105 to 109**:

PW.76 Siva is examined to prove the execution and registration of Documents No.694, 695, 696, 697 and 698/94 in favour of M/s. Riverway Agro Products (Pvt)

Ltd., PW.76 has executed these documents as GPA of the respective vendors. The GPAs executed in his favour are marked as Ex.P.325, P.326, P.327, P.328 and P.329 and the certified copy of the sale deed relating to item No.105. Doc. No.694/94 is marked as Ex.P.330 ; Doc. No. 695/95 in relation to item No.106 as Ex.P.339 ; Doc. No.696/94 in relation to item No.107 as Ex.P.345; Doc. No.697/94 in relation to item No.108 as Ex.P.350 and document No.698/94 in respect of item No.109 as Ex.P.357. The power of attorneys are marked as Ex.P.331 to P.334, P.336 to P.338, P.340, P.341, P.342, P.343, P.344, P.346, P.347, P.348, P.349, P.351, 352, 353, 354, 355, 356 through this witness.

75.44) **Item No.110**:

PW.24 Tagari Tanali Walla, has spoken about the sale of 50 cents of land at Sholinganallur village. According to this witness, that land was purchased by him and his four friends and as they were not able to maintain it, they sold that property for Rs.2,50,000/- which was paid to them by means of 5 cheques for Rs. 50,000/- each and all of them executed the power of attorney in favour of V.N.Sudhakaran and later they came to know that the said property was bought by V.N.Sudhakaran for J. Farm House. The testimony of this witness is not challenged in the cross-examination. The certified copy of the power of attorney marked through this witness as per Ex.P.72 discloses that,

under the said power of attorney, absolute power to deal with the above property is granted to Sri.V.N.Sudhakaran.

75.45) **Item Nos. 111, 112, 113, 133, 134, 136, 137, 142, 143, 144, 148, 149, 151, 152, 164, 165, 167, 168, 169** :

In order to prove the transaction relating to these items, prosecution has examined **PW.56** Sri. Raja Ram. According to this witness, he is doing Real Estate business under the name and style 'Karthik Real Estate' at Poroor. After negotiation, he agreed to sell 500 acres of land situate in Uthukadu to Sudhakaran. The price was decided at Rs.10,000/- per acre. For the purpose of execution of the sale deeds, he obtained the power of attorney from the land owners. Through this witness, the prosecution has marked the certified copies of the sale deeds executed by him in favour of Meadow Agro Farms (Pvt) Ltd., as Ex.P.161, P.165, P.172, P.174, P.180, P.184, P.190, P.197, P.207, P.214 and P.221. The certified copies of the power of attorneys are marked through this witness as Ex.P.157 to 160 ; 162-164; 166 to 171; 173 ; 175 to 179 ; 181 to 183 ; 185 to 189; 191 to 196; 198 to 206; 208 to 213 ; 215 to 220. His evidence is discussed in detail in the later part of this judgment.

75.46) **Item No.111**:

Ex.P.161 (Doc. No.808/94) is dated 22.12.94. It is executed in favour of Meadow Agro Farms (Pvt) Ltd., The office address of the Company and the name of the person representing it are not mentioned in the document. The consideration of Rs.1,27,000/- is shown to have been paid through cheque Nos.360519 to 360521 dated 21.12.92 drawn on Syndicate Bank.

75.47) **Item No.112**:

PW.70 Venkatesan has stated about the sale of 14.42 acres of land for Rs.1,44,200/- and has stated that he received the consideration through 4 DDs. Through this witness, the copy of the sale deed is marked as Ex.P.291 and the Power of Attorney executed by joint owner Rani is marked as Ex.P.290. There is no cross-examination of this witness.

75.48) **Item No.113:**

PW.54 Dinathayalam has spoken about the sale of 8.60 acres of land to Meadow Agro Farms (Pvt) Ltd., at the rate of Rs.100 per cent and the copy of the sale deed is marked as Ex.P.148. He has admitted that two DDs. worth Rs.43,000/- each were given to him and his brothers. This witness is not cross-examined by the accused.

75.49) **Item No.133**:

Ex.P.165 (Doc. No.32/95) dated 10.1.1995 executed by P.S.Raja Ram, in favour of Meadow Agro Farms (Pvt) Ltd., The consideration of Rs.60,000/- is stated to have been received through Syndicate Bank dated 10.1.95 Rs.49,000/- and Rs.11,000/- vide D.D. No.360685.

75.50) **Item No.134:**

Ex.P.172 (Doc. No.33/95) dated 10th...1995 is executed for Rs.1,16,600/-. The mode of payment is not mentioned.

75.51) **Item No.136**:

Ex.P.174 (Doc. No.148/95) dated 8.2.1995, the consideration of Rs.96,500/- is stated to have been paid through D.D. 121472 of Indian Bank dated ... 2.95.

75.52) **Item No. 137**:

Ex.P.180 (Doc. No.149/95) dated 8.2.1995 for Rs.1,02,900/-, paid through D.D. No.121473 dated 9.2.1995 issued by Indian Bank.

75.53) **Item No.142**:

Ex.P.184 (Doc. No.213/95) dated 4.3.1995 for Rs.83,200/- paid through Indian Bank DD No.121614 dated 4.3.95.

75.54) **Item No.143**:

Ex.P.190 (Doc. No.214/95) dated 4.3.95 for Rs.86,500/- paid through Indian Bank D.D. No.12615 dated 4.3.95.

75.55) **Item No.152**:

Ex.P.197 (Doc. No.242/95) dated .... for Rs. 64,050/- paid through D.D. 121713 dt. 15.3.95 of Indian Bank.

75.56) **Item No.164**:

Ex.P.207 (Doc. No.360/95) dated 29.4.1995 for Rs.71,150/- paid through Indian Bank No.122043 dated 2.5.95.

75.57) **Item No.165**:

Ex.P.214 (Doc. No.361/95) dated 29.4.1995 for Rs. 1,57,100/- paid through Indian Bank cheque No.122042 dated 2.5.95.

75.58) **Item No.167**:

Ex.P.221 (Doc. No.446/95) dated 9.6.1995 for Rs.95,000/- paid through D.D., (details not mentioned).

75.59) **Item No.148**:

Ex.P.154 (Doc. No. 239/95) dated 15.3.95 executed by K. Manavalan, power agent of M.R.M. Raja

Gopal for consideration of Rs.10,800/- through bank draft No.121709.

75.60) **Item No.149:**

Ex.P.155 (Doc. No.240/1995) dated 15.3.95 by K. Manavalan, power agent of M.R.M. Raja Gopal for consideration of Rs.18,000/- through Indian Bank draft No.121711 dated 15.3.95.

75.61) **Item No.151**:

Ex.P.156 (Doc. No.241/95) dated 15.3.95 by K.Manavalan, power agent of M.R.M. Raja Gopal and others for consideration of Rs.1,12,500/-, paid through Bank DD. (Details not mentioned).

75.62) **Item Nos.153 to Item Nos.158:**

These six documents relate to 1/6th undivided share of land in five grounds and 1133 sq. ft. in Sy.No.3334/1A of Luz Avenue, registered as document No.249/95, 248/95, 247/95, 250/95, 251/95 and 252/05 dt. 21.03.1995. PW.43 Nageswar Rao and the District Registrar is examined in proof of the execution of these documents. The name of the purchaser is not entered in any of these documents marked as Ex.P.105 to P.110 respectively. In respect of the payment of consideration, it is mentioned that the consideration of Rs.7.50 lakhs in each case is paid by the purchaser vide

Canara Bank, Mylapore, cheque No..... dt. 24.02.1995 in favour of Indian Bank, Abirampuram Branch. The details of the cheque is also left blank in all these documents.

75.63) **Item No.114 to 121**:

Through **PW.76**, the prosecution has marked the certified copies of the sale deeds executed in favour of M/s. Riverway Agro Products (Pvt) Ltd., viz., Doc. Nos. 811, 812, 813, 814, 815, 816, 817 and 818/1994 marked as Ex.P.363, 366, 377, 388, 396, 408, 419. The power of attorneys executed in the name of PW.76 empowering him to execute the above sale deeds are marked as Ex.P.364, P.365; P.367 to P.376; P.378 to P.387; P.389 to P.395; P.397 to P.407; P.409 to P.418; P.420 to P.430; P.432 to P.442.

Though this witness is cross-examined in respect of other aspects spoken to by him in his chief-examination regarding the involvement of the District Registrar Sri.Rajgopal and A-3 in the purchase of the above properties, the execution and registration of these documents and their legal validity is not challenged in the cross-examination. Regarding ed in the name of Riverway Agro Products (Pvt) Ltd., on 22.12.1994 he executed the sale deeds in respect of Doc. Nos. 811 to 818/94.

This witness deposed that, his father-in-law had purchased 4 grounds of land in Singravelan Street, Neelangarai in the name of his wife Arifa. They built a house therein by spending Rs.11 lakhs without permission from MMDA. After staying there for a year, they decided to sell that house. In 1993, Sudhakaran and Sasikala came to inspect that house and after negotiation the sale price was settled at Rs. 25 lakhs and they were given Rs.10 lakhs in cash first. The remaining 15 lakhs was paid through D.Ds for Rs.6,80,000/- and Rs.8,20,000/-. The DDs were given to him by A-3. The sale deed pertaining to this land was registered in the name of M/s. Riverway Agro Products Pvt. Ltd.,

75.64) **Item No.168 & 169:**

(Doc. No.467/95 & 468/95)

Ex.P.910 and P.911 relate to these items of land. Both these deeds are executed by Smt. N. Sasikala (A-2) in favour of Meadow Agro Farms Ltd., for consideration of Rs.1,45,000/- in each case. The mode of payment is not specified in the document. PW.159 is examined to prove these documents.

75.65) **ITEM No.170:**

(Doc No.191/95)

In the annexure, the document is wrongly typed as 191/95 instead of 491/1995. Ex.P.104 is the registered

deed executed by Smt. A. Kanthabai, in favour of A-2 in respect of this item of property. PW.41 is examined to prove this document.

75.66) **Item No.171 & 172:**
(Document No.492/95 & Doc.493/95)

PW.159 has spoken about the registration of this property as per Ex.P.912 and Ex.P.913 executed by Mrs. M. Vasantha Bai in faour of A-2 for a consideration of Rs.3,46,500/- and M. Ashok Kumar in favour of A-2 for a consideration of Rs.2,84,000/-.

75.67) **Item No.175:**
(Doc. No.4752/93)

PW.159 is examined to prove the sale deed executed by Smt. Indhirani Rangaraj in favour of Sasi Enterprises dt. 24.12.1993. The total consideration is Rs.5,07,000/-

75.68) **Item No.292:**
(Shed allotted by SIDCO)

PW.150 Chandran, Manager in Tamil Nadu Small Scale Industries Development Corporation has stated about the allotment of a site in favourt of Super Duper T.V. Pvt. Ltd., The application is marked as Ex.D.810. The witness has stated that, along with the application, the applicant has paid advance of Rs.5,000/- On

7.4.1995 itself the order was issued allotting 3 industrial sheds. The sale amount of Rs.15.75 lakhs was paid through D.D. of Indian Bank, Abirampuram. The D.D. is marked as Ex.P.811. PW.150 has further stated that the grantee has not taken the possession of the allotted shed, hence the allocation was cancelled on 30.08.1996.

75.69) **Item No.297:**

PW.142, Kannamani, Manager of SIDCO Company is examined regarding the allotment of 1.12 acres of land to Anjaneya Printers Pvt. Ltd., and the file relating to the allotment is marked as Ex.P.773. The sale price of Rs.8,59,950/- is stated to have been paid on 06.05.1994.

75.70) **Item No.305:**

(Doc. No.633/94)

In respect of this property, PW.77 Janaki, the Sub-Registrar has been examined and the document is marked as Ex.P.323.

76. The learned Counsel has raised serious dispute regarding the cash component shown in item Nos.70, 72 and 74 of Annexure-II.

70	Actual consideration paid to Tr. Jagadesh A Raja S/o. Alagu Raja, 22, Bazullah Road, Chennai-17 by DD Rs.2,35,200/- and by cash	Rs.5,70,200.00

	Rs.3,35,000/- on 8.3.94 for purchase of 6.75cents covered in Doc.No.189/book 4 of 1994 dt. 9.3.94 of S.R.O. Adyar –	
72	Actual consideration paid to Tmt. Gayathri Chandran W/o. K.T.Chandravadanam, 22, Bazullah Road, Chennai-17 by DD Rs.530400/- and by cash Rs.3,35,000/- on 8.3.94.	Rs.8,65,400.00
74	Actual consideration paid to K.T.Chandravadanam, 22, Bazullah road, Chennai-17 by DD Rs.2,35,200/- on 8.3.94 and cash Rs.3,35,000/- on 10.4.94.	Rs.5,70,200.00

A-2 has disputed only the cash component shown by the prosecution viz., Rs.3,35,000/- in item No.70, Rs.3,35,000/- in item No.72 and Rs.3,35,000/- in item No.74 and it is submitted that the said amount totaling Rs.10,05,000/- which is not supported by any documentary evidence is liable to be excluded. In support of this argument, the learned Counsel has referred to the evidence of PW.16 Sri. Jagadeesh Raja and would submit that the witness examined by the prosecution himself having not spoken about the payment of cash transaction, the claim of the prosecution being contrary to the oral testimony of PW.16 and the contents of the agreements of sale Ex.P.140, 141 and 142 relied on by the prosecution, the alleged amount of Rs.10,05,000/- is liable to be excluded.

76.1) In order to answer this objection, it may be necessary to refer to the evidence of PW.16 Sri. A. Jagadeesh Raja, who has deposed before the Court that, PW.16, his brother-in-law, Mr. K.T.Chandravadanam and his wife Mrs. Gayathri together bought a building measuring 9 ground at Akkari Village for Rs.1,50,000/- during 1992-93. He constructed a house therein measuring 600 sq. ft. and also built a swimming pool and a shuttle-cock playground. They were not given permission to construct the house and hence they decided to sell the land. One Amanulla (PW.51) a Real Estate Businessman approached him and after one week he came with an agreement and power of attorney. He offered to pay Rs.10 lakhs and took PW.16 to the Sub-Registrar's office and gave 3 cheques for Rs.10 lakhs each. When he read the agreement, it was written in the name of Green Farm House Sri V.N. Sudhakaran. When PW.16 insisted for the signature of Mr. V. N. Sudhakaran, PW.51 told him that he would get his signature later and took the agreement but did not return the agreement to him. Through this witness, the prosecution has marked the copies of power of attorneys executed by PW.16, Mrs. Gayathri and Sri.K.T.Chandravadanam as Ex.P.30, P.31 and P.32 respectively and the sale agreements executed by them are marked as Ex.P.43 to P.45.

76.2) It is pertinent to note that, PW.16 has stated in his examination-in-chief that the income derived by

him from the above property is declared in his income tax returns and through this witness the copy of the statements of the total income declared by him for the year ended 31.3.1994 in the Income Tax returns filed by him for the A/Y. 1994-95 is marked as Ex.C.1. But PW.16 in the chief-examination itself has stated that the Income Tax returns shown to him viz., Ex.C.1 is fabricated and maintained that, in the Income Tax returns filed by him, he has declared the long term capital gain as Rs.2,35,200/-. This document came to be marked as Ex.C.2. On verification of Ex.C-1 and C-2, it is seen that, though both these documents are styled as statement of total income for the year ended 31.3.94 appended to the returns filed by PW.16 for the A/Y. 1994-95, Ex.C.1 does not bear the signature of PW.16 whereas, Ex.C-2 discloses the signature at the foot of all the pages. Hence, reliance could be placed on Ex.C-2. As PW.16 himself has affirmed on oath that he has declared only Rs.2,35,000/- as the long term capital gain, this evidence deserves to be accepted.

76.3) As against the evidence, the prosecution has not produced any reliable material to show that cash consideration of Rs.3,35,000/- was paid to PW.16 or to the aforesaid K.T.Chandravadanam and Gayathri at the time of execution of the sale agreements or at the time earlier or later thereto. Undisputedly, Ex.P.43, P.44 and P.45 have come into existence at an undisputed point of

time and if infact cash consideration was paid over and above the D.D. amount, the said sum also would have been mentioned in the agreement of sale especially when the possession itself is delivered to the vendee on the date of the agreement of sale. In any case, the prosecution having failed to substantiate the payment of cash consideration of Rs.3,35,000/- as detailed in item Nos.72 to 74 with cogent and convincing evidence, the said amount of Rs.3,35,000/- shown under item Nos.72 to 74 are liable to be deducted.

76.4) **ITEM No.92** :

92	4380 sq. ft. land with 520 sq. ft. house in S.No.588/2A, 2B, in Thiruvenkada Nagar Colony M/s. Sasi Enterprises. (Document No.509/94 dt. 26.9.94 of DR, North Madras) Excess amount paid to seller Tmt. Sundari Shankar over and above document value.	Rs.3,10,000.00

Under item No.91, the prosecution has included a sum of Rs.2,65,000/- being the consideration and cost of registration of Doc. No.509/94 towards the purchase of 4380 sq. ft. of land situated in Tiruvenkata Nagar colony. Under item No.92, a sum of Rs.3,10,000/- is included as the excess amount paid to the seller Tmt. Sundari Shankar over and above the document value.

76.5) This payment is disputed by A-2 on the ground that the prosecution has failed to prove any

payment over and above the consideration shown in the above document.

76.6) In order to appreciate the above contention, reference may have to be made to the relevant portion of the evidence of PW.17, PW.161 and PW.159 coupled with the documents marked by the prosecution at Ex.P.46 viz., the sale deed executed by Smt. Sundari Shankar in favour of M/s. Sasikala Enterprises. It is the certified copy of the sale deed dated 23.09.1994 marked through PW.17 wherein the entire sale consideration of Rs.1,90,000/- is shown to have been paid by the purchaser by D.D. No.401108 dated 23.09.94 at the time of execution of the sale deed.

PW.17 Smt. Sundari Shankar, the owner of the aforesaid property deposed on oath that, she was the owner of plot at C-62, Thiruvenkata Nagar, Ambaltur, Chennai measuring 4830 Sq. Ft. She had constructed a house measuring 600 Sq. Ft. therein. She wanted to sell that land. Her neighbour one Ramesh wanted to buy it. She entered into an agreement to sell the said property for Rs.5 lakhs and received Rs.1.75 lakh as advance. But the said Ramesh could not purchase the property and PW.17 was not in a position to refund the advance money. After two or three months, the said Ramesh told PW.17 that, a person close to Selvi J. Jayalalitha has come forward to buy the property and she was taken to registration office and executed the

sale deed. PW.16 specifically deposed in her chief-examination that the sale amount was Rs.5 lakhs. Out of that amount, a D.D. for Rs.1,90,000/- was given to her and out of the remaining amount, Ramesh took Rs.1,75,000/- due to him and gave her the rest of the amount in cash. Her daughter Bama Chandran and Ramesh have signed the sale deed as witnesses. She further deposed that the amount given as cash is not shown in the sale deed. In the cross-examination she denied the suggestion that she had entered into an agreement with Ramesh for Rs.1,90,000/-. She asserted in the cross-examination that the said agreement was for Rs.5 lakhs. She also denied the suggestion that at the instance of the police she has falsely stated that she had taken Rs. 5 lakhs in connection with the said dealing.

76.7) It is the submission of the learned Counsel for A-2 that the so called agreement entered into with Ramesh is not produced in evidence and more over her testimony being contrary to Sec.92 of the Evidence Act, no reliance can be placed on her testimony. The learned Counsel also pointed out that, Ramesh, the attester to Ex.P.46 is examined as PW.161 but in his evidence he has not spoken anything about the execution of the agreement for Rs.5 lakhs with PW.17. Therefore, the claim made by the prosecution in this regard is not supported by oral or documentary evidence.

76.8) I have gone through the evidence of PW.161 Sri. R.Ramesh, the Asst. Manager at Indian Bank, Abirampuram Branch. The relevant portion of his chief-examination reads as under;

> "*During December 1992, to purchase a house and a vacant site in Thiruvenkata Nagar, Ambaltur, Chennai from Mrs. Sundari Shankar in the name of myself and my wife, we executed a sale agreement for that I gave Rs.1,75,000/- to Sundari Shankar as advance. To purchase the above mentioned property, I wanted to avail loan from our bank. But they told that the loan will not given for old house. I informed Sundari Shankar about this and asked her to return the advance she had taken. But she told me that as she had invested the advance money in a property in Porur, she could not return the advance. She told me to sell that property to another person and take my advance. So requested out Manager Mrs. Susarita Sunder Rajan, to make arrangements for the above mentioned property to be sold to Mrs. Sasikala. She spoke to Tmt. Sasikala and finally agreed to purchase that property for Rs. 5 lakhs. In September 1994, I brought the above Sundari Shankar to District Registration Office (North Chennai) and arrayed for the registration. Then, Mr. Raja Gopalan was the District Registrar. Mr. Raja Gopalan gave the sale amount for the above mentioned property. Rs.1,90,000/- was given as a D.D. in the name of Mrs. Sundari Shankar. The remaining Rs.3,10,000/- was given to me as cash from that amount. I took the advance of Rs.1,75,000/- which I had paid. I handed over the remaining amount and the demand draft to Mrs. Sundari Shankar. In the sale deed I have signed as a witness.*"

In the cross-examination it is elicited that, PW.161 did not show the agreement copy to the police. However, he has maintained in the cross-examination that his wife and he signed the agreement in which they fixed the price as Rs.5 lakhs as sale amount for that house. In the further cross-examination PW.161 has answered thus;

> "*My wife and I gave back the agreement we made to them. We don't have the photo copy for that. I don't have any documents regarding the agreement with Mrs. Sundari Shankar. I don't have any documents regarding the loan availed in the bank regarding the agreement with Mrs. Sundari Shankar, these is only the oral deposition. I have given my wife and I gave Rs.1,75,000/- to Mrs. Sundari Shankar as cash.*"

76.9) Thus, it could be seen that, PW.161 has substantially corroborated the testimony of PW.17 with regard to the prior agreement of sale entered into between PW.17 and PW.161. Both these witnesses have stated that, at the time of execution of the sale deed, Rs.1,75,000/- was paid as advance consideration and the said amount was refunded to PW.161 at the time of execution of the sale deed Ex.P.46. It is borne on record that the sale consideration in Ex.P.46 is shown as Rs.1,90,000 and it is also not in dispute that the said consideration of Rs.1,90,000/- was paid to PW.17 through D.D. Under the said circumstances, if in fact the said consideration was the total consideration

received by PW.17 in respect of sale transaction, naturally a question would arise as to how PW.17 would have repaid the advance received by her in respect of very same transaction. It is not the case of either of the parties that PW.161 was repaid Rs.1,75,000/- after encashment of the D.D. In all probability, PW.161 would not have signed the sale deed as witnesses if the advance consideration paid by him was not refunded to him before the registration of sale deed. Therefore, the testimony of PW.161 appears to be nearer to the truth. In this context, the answers elicited from the mouth of PW.161 in the course of the cross-examination that the sale agreement was returned to the vendor appears to be probable and leads to the inference that, on refund of Rs.1,75,000/- on the execution of the sale deed the agreement of sale was returned to the vendor. There is nothing unnatural in the conduct of PW.161 and probabilities also suggest that he would not have allowed the sale to go through without getting the refund of the money paid by him. Accused have not brought on record any circumstance to show that, PW.161 has any reason to give false evidence against the accused taking upon himself the contractual relationship with PW.17. Therefore, taking into consideration the above facts and circumstances, I am not inclined to accept the contention raised by the accused in this regard.

77. **Cash paid over and above Sale Consideration**.

Item No.24:

24	Amount paid to TNHB towards allotment of plot No.L-66, (Old No.524 N) Anna Nagar, Chennai-40, in favour of Tmt. J. Elavarasi	Rs.2,35,813.00

PW.128 Balakrishnan, Asst. Secretary, Tamil Nadu Housing Board has deposed that, as per Ex.P.718, Plot No.E-83, Besant Nagar was allotted to A-3. Ex.P.720 is the order of allotment. Ex.P.721 is the application submitted by A-3. Along with the application, address proof, income certificate and declaration that applicant is the wife and children, do not own any house or plot at any other place were required to be furnished and accordingly A-3 submitted the declaration and age proof and income certificate. In the income certificate Ex.P.732, the yearly income of A-3 is shown as Rs.44,000/- and as per Ex.P.724, the Tahsildar has certified that A-3 is residing at No.18, Balamuttukrishnan Street, Chennai-17. An allotment order was passed determining the total value of the plot at Rs.2,88,750/-. It was paid on 30.07.1992 as per Ex.P.725. The registration fee also was paid. The ownership was delivered. As per Ex.P.728, the Surveyor delivered the possession to A-3.

This witness further deposed that as per Ex.P.719 HIG Plot No.10, Egmore-374, Alwar Pet, Chennai was

allotted to A-4 and again Plot No.524 was allotted instead of the earlier allotment as per Ex.P.729. Ex.P.730 is the application submitted by A-4. Along with the said application she submitted the income certificate as per Ex.P.732. Address proof as per Ex.P.733 and two certificates issued by the Tahsildar. As per Ex.P.732 the yearly income of A-4 was Rs.48,000/-. The total value of the plot is Rs.2,34,813/- The amount was paid as per Ex.P.735. The possession was delivered on 23.10.1992 as per Ex.P.736. On 25.02.1993 no objection certificate was granted to her to construct a residential house in the said plot.

In the cross-examination it is suggested to PW.128 that the site allotted to A-3 is still with the Housing Board and the money paid by A-3 should be returned. PW.128 denied the said suggestion. The allotment and the payment made by A-3 and A-4 in respect of the above allotment and the declarations given by them regarding their address and income status has not been disputed in the cross-examination. Hence the accused are not entitled for return of the amount.

77.1) **Item No.31** :

31	Cost of acquisition of Maha Suba Lakshmi Kalyana Mandabam, Chennai-106 from the then Shareholders on 19.7.93 from Tr. B. Selvaraj and others, by Tr. VN Sudhakaran and others.	Rs.38,51,000.00

PW.10 Selvaraj has deposed that, he and his uncles Kandaswami and Armugam were running business by name A.K. Enterprises, A.K.Traders and A.K. Syndicate. The Tamil Nadu Housing Society had allotted two quarter ground land in the name of his uncle Armugam at Arumbukkam, MMDA Colony. They decided to construct a Kalyana Mandapam in that land. They completed the construction in 1992-93 and the named Kalyana Mandapam as Maha Subhalakshmi Kalyana Mandapam. They availed a loan of Rs.19 lakhs from the Central Bank of India on payment of interest of Rs.30,000/- per month. Since they could not generate regular income, they decided to sell the Kalyana Mandapam. Mr. Sudhakaran came to their shop. He came to know that, he is the foster son of Selvi J. Jayalalitha. As he wanted to buy the Kalyana Mandapam, PW.10 verified in the bank that, as on that day, Rs.28 lakhs was due to the Bank. Apart from Rs.28 lakhs, the banker also told him that Rs.10 lakhs taken as business loan and also be refunded. PW.10 specifically deposed that, they agreed to sell the Kalyana Mandapam for Rs.38,51,000/- and received the amount through DDs. PW.10 further deposed "*for the Kalyana Mantapa, they had paid Rs.28.05 lakhs through one DD. Apart from that, for the 10 lakhs which was availed for our business was paid through three DDs. We have not executed any sale document for receiving the money.*"

In the *cross*-examination, it is elicited that, in Ex.P.40, the details of the bank account and the DDs are not shown. Ex.P.40 is the letter issued by the Manager of Central Bank of India, China Bazar, to PW.10. It reads as follows;

"*Mr. B. Selvaraj* *Dt. 12th Nov 1996*
30, Godown St.
MADRAS-600 001.

Dear Sir,

As stated in your letter dt 15/10/1996, we wish to inform you that the following amounts have been credited on 19/7/1993 as mentioned below:-

Name of the A/c.	*Type*	*Amt credited* "
M/s. A.K.Enterprises	*Cash Credit*	*Rs.333333/- (by clearing)*
M/s. A.K.Traders	*-do-*	*Rs.333334/- (-do-)*
M/s. A.K.Syndicate	*-do-*	*Rs.333333/- (-do-)*
M/s. Mahasubhalakshmi Kalyana Mandapam	*Term Loan (others)*	*Rs.2851000/-(-do)*

Yours faithfully,

MANAGER

77.2) The file also contains the certified copies of the pay-in-slips for having deposited Rs.333334/- to the A/c. of A.K. Traders, Rs.333333/- to the A/c. of A.K. Syndicate, Rs.333333/- to the A.K. Enterprises and Rs.28,51,000/- to the A/c. of Mahasubhalakshmi Kalyana Mantapa on 17.7.1993. In view of the documentary evidence produced in support of the payment of Rs.10 lakhs, the objection raised by the accused cannot be sustained.

77.3) **Item No.33:**

33	Cost of acquisition of shares of M/s. Anjaneya Printers (P) Ltd., at No.48, Inner Ring Road, Ekkattuthangal, on 1-9-93 (towards transfer of shares Rs.64,05,000/- machinery cost Rs.20,16,000/-) from Tr. Naresh Shroff, by Tr. VN Sudhakaran and Tmt. N. Sasikala.	Rs.84,21,000.00

The accused have disputed only the machinery cost of Rs.20,16,000/-.

PW.15 one Naresh Shroff has deposed that he knows Mr. Seetharam, Proprietor of Sastri Nuts and Plate, who had his office at No.48, Ekkattathangal. Initially that Company was owned by one person and then it was changed into a Private Ltd., Company. PW.15 bought the shares of Shastri Nuts and Plates Company for Rs. 7 lakhs. He shifted his Off-set press to this building. He used to print books for Tamil Nadu Text Book Society and private companies. During 1991-92 Mrs. Sasikala came to his Company at Ekkaltuthangal. She wanted to buy the machineries which he had bought from England for Rs.8 lakhs. She gave a cheque of Jaya Publications. She told that she would take machinery after some time. He was asked to do the printing work with the printing machine purchased by A-2. PW.15 refused saying that he cannot be responsible if any repair occurs during the printing. In the meanwhile, he received notices from Urban Commissioners office. The Tahsildar also visited his

factory. He approached A-2 for help. A-2 came to his factory and asked him to sell the factory to her. She called him to Poes Garden and discussed the details of the Company. He quoted Rs.70 lakhs for the shares, but they wanted to give only Rs.64,500/- and in this regard a Memorandum of Undertaking was brought by V.N.Sudhakaran to his office. Along with Mr. V.N.Sudhakaran, Auditor M. Rajasekaran also came to his office. They fixed Rs.20,16,000/- for machinery. On the date of his examination, the prosecution got marked Ex.P.41. The original was returned to the witness. They signed the plan Ex.P.42 was also marked on behalf of the prosecution. PW.15 further deposed that, amount of Rs.64,05,000/- and Rs.20,16,000/- were paid to him through cheques. These cheques were given in the name of shareholders viz., PW.15, his wife Shalini Shroff and children Nithan Shroff and Nikil Shroff. They were credited to their bank account at Oriental Bank of Commerce at Anna Salai. He further stated that, apart from the above said amount, an amount of Rs.11,40,400/- was given through cheques for repaying the loans borrowed by the Company. After the sale, the name of the press was changed to M/s. Anjaneya Printers (P) Ltd., In the cross-examination it is elicited that the purchasers name does not find place in Ex.P.41. However, he denied the suggestion that he did not go to Poes Garden to meet Sasikala.

This issue is considered in detail while considering the cost of machineries. In view of the conclusions stated therein, the objection raised by the defence is rejected.

77.4) **Item No.64 & 66:**

64	Amount paid towards the cost of acquisition of 10.78 acres over and above the document value (Doc No.42/94 dt.8.2.94 of S.R.O. North Madras)	Rs.4,65,000.00
66	Amount paid over and above the cost in document No.43/94 dt 5.2.94 SRO North Madras to the seller Tr. Gopinath.	Rs.4,85,000.00

PW.46 Gopinadan, has stated in his evidence that, he had purchased agricultural lands in Chiruthavur, Alathur, Karunguzhi villages. In the end of 1993, Amanullah asked him whether he is willing to sell his land and accordingly, he agreed to sell about 30 acres of land at the rate of Rs.45,000/- per acre. Amanullah agreed to pay Rs.33.000/- per acre. He paid Rs.9.65 lakhs for the entire land. Rs.5.60 lakhs was paid in cash and the remaining Rs.4.05 lakhs he gave DDs. PW.46 deposed that he signed the sale deed in the house of Amanullah in the presence of the Registrar, Mr. Rajagopal. He specifically deposed in his evidence that he received 6 DDs for 4.05 lakhs and deposited Rs. 3.04 lakhs in his Royal Wines A/c. in Punjab Sindh Bank. The remaining Rs.1.01 lakh he deposited in the

account of Associated Trade Links in Vijaya Bank Adyar Branch. He further deposed that he distributed the cash given to him to the power agents and others and further stated that, he came to know that the purchaser of these properties is Sudhakaran. Through this witness, Ex.P.122 (Doc. No.39/94), the certified copy of sale deed is marked and Ex.P.122.

In the cross-examination, it is elicited that, Documents No.122, 123 and 124 were registered in Amanullah's house. The sale amount shown in the sale deed is correct. It is also elicited that regarding his business, PW.46 is maintaining the income and expenditure account and he is and Income Tax payee. He denied the suggestion that he did not produce his Income Tax statement and other documents because it will not be seen that he has not taken the extra cash as stated in his evidence. It is further elicited that except the amount mentioned in the sale deed, he has not received any other amount from Amanullah. So, the details given by him in his chief examination that he received amount of Rs.5.06 lakhs is not correct. It is further elicited that when he had come to the Court for giving evidence, the Police Officers compelled and threatened him to say that he received Rs.5.06 lakhs and hence he has stated so in his chief-examination. But this witness was recalled by the P.P. and in the

re-examination by the learned Spl. P.P. a specific question was put to this witness as under;

Qtn : have you received cash of Rs.5.06 lakhs?

Ans : With regard to that, I don't know whether Mr. Amanullah had made any dealings with the Power of Attorney holders.

PW.51 Amanullah Marikayar is examined regarding the execution of the sale deed Ex.P.138 (Doc.No.40/1994) in favour of J. Elavarasi. The consideration is shown therein is Rs.1,90,000/- paid to the vendor at the time of execution of the sale deed. PW.51 has clearly stated that he has not received anything more than Rs.1.90 lakhs shown in the sale deed. As the prosecution has failed to substantiate the payment of any amount over and above the sale consideration shown in the document, the amounts at item Nos.64 and 66 are liable to be deleted.

77.5) **Item No.127, 145:**

127	Cost of transfer of 614000 shares of M/s. Ramraj Agro Mills Limited at Vandampalai (24.11.94) at the rate of Rs.3/- per share from Tr. Gandhi and others (6,18,000 shares minus 4000 shares).	Rs.18,42,000.00
145	Cost of acquisition of M/s. Ramaraj Agro Mills Ltd., at Vandampalai village in Nannilam Taluk (i.e., subsequent payment made to SIPCOT by Ramraj Agro Mills) Rs.7,23,806/- from 23.11.95, Rs.3,57,000/- on 20.1.96 and Rs.4,00,000/- on 6.4.96.	Rs.14,80,006.00

PW.52 Gandhi has deposed that, he had jointly bought 6,18,000 shares of M/s. Ramaraj Agro Mills Ltd., at the rate of Rs.5/- per share. His family had bought 2,24,313 shares. They could not get proper income from the said Mill and decided to sell it. In 1994, Ramaswamy Udayar brought Sudhakarn to them and asked him to sell the Mill. They negotiated and agreed to sell it at the rate of Rs.3/- per share. Sudhakaran, Sundaravadanam Elavarasi and Prabha took over the Board of Management and in all 6,18,000/- shares were bought by them.

In the cross-examination it is elicited that M/s. Ramaraj Agro Mills Ltd., is a public limited Company. They sold their family shares of 2,24,313. He signed and gave the documents for registration. He did not go to the registration office. There is no denial of the purchase of shares by A-3 and A-4 along with two other Shareholders.

PW.53 Asokan has deposed that, PW.52 is his uncle. His relatives jointly bought M/s. Ramaraj Agro Mills Ltd., The other shares were bought by outsiders. They transferred the shares to Sudhakaran and his people at Rs.3/- per share. The testimony of this witness is also not challenged in the cross-examination, as a result, the prosecution has proved the transaction listed at item No.127.

77.6) **Item No.145**:

PW.90 Smt. Sheela Balakrishnan, Secretary Administration Reforms Department, has deposed that the Chairman of the Ramraj Agro Mills Ltd., Gandhi, wrote a letter to the Managing Directors of SIPCOT Company stating that, V.N.Sudhakaran, T.V. Sundaravadanam, J. Elavarasi and Tmt. Prabha were appointed as additional directors. The existing members Gandhi, Asokan, Satyavel, Mahilavannan wrote a letter stating that they withdrew from their post. The said letter is Ex.P.542. SIPCOT agreed for the change of administration. Ex.P.544 is the resolution of the Board of Meeting.

77.7) **Item No.150**:

150	Amount paid over and above the document value in respect of Rs. Property, covered by Document Rs.293/95 and 294/95 dt 4.4.95 of S.R.O. North Madras (Item Rs.160 & 161 of Annexure-II)	Rs.10,00,000.00

PW.51 Amanullah Marikayar, the husband of Smt. Arifa, the vendor of the above properties has deposed that, his father-in-law purchased the aforesaid property in the name of his wife and they built a house therein by spending Rs.11.00 lakhs. A-2 and A-3 agreed to purchase the said lands for Rs.25.00 lakhs and paid Rs. 10.00 lakhs in cash and the remaining Rs.15.00 lakhs was paid by means of two D.Ds for Rs.6,80,000/- and

Rs.8,20,000/-. According to PW.51, the Sub-Registrar was brought to his house and his wife executed Ex.P.135 and P.136 before the Registrar. Regarding the paymet of consideration in cash, this witness deposed that the receipt of cash is not shown in Ex.P.135 and P.136. In the cross-examination, though he has affirmed that he has received the payment in cash, the real vendor having not been examined before the court and there being no corroboration to the oral testimony of this witness, merely on the basis of his oral say, the said amount cannot be fastened on the accused. Hence, the sum of Rs. 10 lakhs shown in item No.150 is liable to be deleted.

77.8) **ITEM No.159** :

159	Cost of acquisition of Luz Avenue property other than the consideration covered by document Nos. 247/95 to 252/95 of S.R.O. North Madras, for the purpose of clearing the loan that stood in the name of properties in the TB, Abirampuram.	Rs.76,00,000.00

Under item No.159, the prosecution has added a sum of Rs.76 lakhs towards the cost of acquisition of Luz Avenue Property. The defence of the accused is that the Luz avenue property is purchased under six sale deeds produced in evidence as Ex.P.105 to P.110. It is the submission of the learned Counsel that the entire amount of Rs.76 lakhs is liable to be deleted. In support of this objection, the learned Counsel for A-2

has drawn my attention to the relevant portion of the evidence of PW.43, 44 and 45 and Exs. P.111 to 121 marked through this witness.

PW.43 Nageswara Rao, Managing Director of Amrutanjan Limited has deposed that, he and his wife started "Srinivasa Video Company" in the year 1990 and it was closed in 1991. Later, they started Srinivasa Investments (P) Ltd., Bharani Beach Resorts (P) Ltd., and Srinivasa Video (P) Ltd., They had a cinema theatre in Vijayawada. He had taken Rs. 35 lakhs using his over draft facility from the bank on the security of his house situated at No.1-1 Luz Avenue. The plot was in the name of his sister Ramayi Ammal. The building was in his name. As he could not repay the loan, it was transferred to Abirampuram Branch of Indian Bank. After transfer, the principal and interest rose to Rs.1,10,00,000/- in the year 1994-95. The bank manager Sucharita Sundararajan advised him to dispose of the house No.1-1 and to pay back the loan. She told him that there were people to buy the property. Two days thereafter, Sudhakaran and Sasikala came to see the property. After seeing the house, they told PW.43 and Sucharita to contact them. Accordingly, they went to Poes Garden and met Sasikala. Sucharita quoted Rs.1,30,00,000/-. PW.43 insisted Rs. 2 crores. The Bank Manager requested PW.17 to introduce his sister Ramayi Ammal to her. On 19.3.1995 PW.43 went to Abirampuram Branch along with his sister Ramayi

Ammal, one consultant PW.45 Shankar and his brother's wife Rajeshwari. Sri. Rajagopal from registration Department, his Assistant Branch Manager, Bank Cashier and Kamal, the P.A. of his brother were present. Ramayi Ammal signed the sale deed and PW.43 and Shankar subscribed their signatures as witnesses. Six blank cheques worth Rs.44 lakhs were given to bank itself. One cheque for Rs.10 lakhs was given to Ramayi Ammal. An amount of Rs.58.73 lakhs cash was credited into the account of PW.43. He was also given cash amount of Rs.17.27 lakhs out of which, he gave an amount of Rs.9 lakhs to his sister Ramayi Ammal. The Bank Manager Sucharita took Rs.80,000/- towards expenses. The amount of Rs.58.73 lakhs was credited to his loan account. Through this witness, prosecution got marked the copies of six sale deeds of the sale deed executed on that day as Ex.P.105 to P.110. PW.43 further deposed that, at the time of registration of the sale deed, the purchasers name was not filled in.

PW.44 Shivaji Rao has deposed that, he worked as a typist under PW.43 from February, 1992 to January 1996. He saw Smt. Sucharitha, Manager of Indian Bank, Abirampuram Branch when she came to the house of Nageswara Rao PW.43 in March, 1995. On 18.3.1995, when he was in the house of PW.43, Smt. Sucharita gave him 11 bank payment challan slips and asked him to fill them up. She gave the details to be

filled up and accordingly, he filled up the pay-in-slips which are to be marked through this witness as Ex.P.111 to P.121. This witness further deposed that, in Ex.P.111 to P.121, different dates are written even though all of them were filled up in the same day.

In the cross-examination it is elicited that, in Ex.P.111 to P.121, he has subscribed the payee's signature. But, this witness was recalled in the year 2003 and was subjected to further cross-examination. During his cross-examination PW.44 answered that the evidence given by him in the chief-examination that he had gone out and worked for PW.43 is not correct and due to police compulsion he stated during his first inquiry that Tmt. Sucharita, Bank Manager visited the house of PW.43.

PW.45 Tr. Shankar has stated that, he is a Chartered Accountant and he knows PW.43 and his sister Ramayi Ammal. She consulted him regarding this matter. PW.43 was taking loan from the Indian Overseas Bank for which Ramayi Ammal pledged her house site as surety and also stood as guarantor. Regarding this, he requested Abirampuram Indian Bank Branch Manager to verify the documents submitted by Ramayi Ammal. In this matter, PW.45, Ramayi Ammal and her personal Secretary Kamal visited Indian Bank, Abirampuram for 4 or 5 times. This witness specifically deposed that, Indian Bank, Abirampuram had given

loan to Nageswara Rao on the security of Ramayi Ammal. The said loan was transferred to another branch. On 19.3.1995 he had been to Indian Bank, Abirampuram. At that time, Ramayi Ammal, Nageswara Rao, Kamal, Branch Manager Sucharita and some persons from registration office were present. He put his witness signature on Ex.P.105 to P.110 sale deeds. When she signed the documents, the purchaser's name was not mentioned. Ramayi Ammal received cheques for Rs.10 lakhs at the time of subscribing her signatures. In the middle of 1995, the Income Tax Department sent a notice to Ramayi Ammal. Immediately, he contacted the Bank Manager Sucharita and asked about the details of the purchasers. This witness further deposed that, Rs.10 lakhs was paid by Bank Cheque to Ramayi Ammal. The remaining Rs. 44 lakhs was paid towards Bank loan. Apart from that, Rs.58.73 lakhs cash was deposited in Nageswara Rao's account. All these details were given to him by the Branch Manager. Further, she told him that, Rs.17.27 lakhs was given to Nageswara Rao by cash. After collecting this information, he wrote these details in a sheet of paper and gave to Ramayi Ammal, so that she would know that an amount of Rs.1.30 crores was given as the sale amount.

It is the argument of the learned Counsel for A-2 that the evidence of PW.45 is hearsay evidence and

therefore no credence could be given to his evidence. Smt. Sucharita is not examined by the prosecution. No document is produced regarding the deposit of cash to the Bank account of Nageswara Rao on that day as spoken by the witnesses and therefore, the prosecution is not entitled to take into account any amount other than what is shown in the sale deed Ex.P.105 to P.110 and hence the entire amount of Rs.76,00,000/- included in item No.159 is liable to be deducted.

I have gone through Ex.P.111 to P.120. They are the copies of the current account pay-in slips for cash deposits. According to PW.44, he himself wrote these pay-in slips in his hands as instructed by Smt. Sucharita. But, on perusal of these documents, it is seen that, Ex.P.111 and P.112 are dt. 1.2.95. Ex.P.113 to P.119 are dated 28.2.95 and Ex.P.120 is dated 18.3.95. These pay-in slips stand for different amounts. Ex.P.111 dated 18.3.95 stands for Rs.14,50,000/-. According to PW.43, the sale deeds Ex.P.105 to P.110 were executed on 19.3.95 i.e., on a Sunday. He has no where stated in his evidence that the cash consideration of Rs.58.73 lakhs was paid to him any time earlier to the date of registration. That being the case, there is no reason for the bank Manager to instruct PW.144 to write the anterior date in the pay-in slips. There is no explanation as to why the different amount is entered in the said pay-in-slips if the entire amount of Rs.58.73

lakhs was given to PW.43 on the date of the registration. In this context, it is also pertinent to note that, PW.43 was recalled at the instance of the accused and was subjected to further cross-examination on 29.1.2003 and at that time, PW.43 has given a totally different version about the credit of cash amount into his loan account stating that, by sale of the cameras, he raised Rs.75 lakhs and deposited the money into his account to clear the loan. But even in this regard there is no clear evidence, nonetheless, solely on the basis of the pay-in-slips produced by the prosecution at Ex.P.111 to P.121, it may not be safe to hold that huge sum of Rs.76 lakhs was paid into the hands of PW.43 when he himself was not the owner of the said properties. The owner of the property viz., his sister Ramayi Ammal is not examined before the Court, the Bank Manager is also not been examined. The loan account of PW.43 is not produced before the Court to ascertain the correctness of the statements made by the witnesses. Under the said circumstances, merely on the basis of the fact that PW.43 had filled in the pay-in-slips as directed by the Bank Manager Smt. Sucharita, it cannot be concluded that a sum of Rs.76 lakhs was paid by the accused towards the cost of acquisition of Luz Avenue property. In this context, it is also relevant to note that the names of the purchaser were not entered in Ex.P.105 to P.110 at the time of registration of these documents. Though the entire transactions appear to

be shoddy and suspicious and it is really shocking to note as to how the Registrar could register the document leaving the name of the purchaser blank. The endorsements made by the Registrar on this document indicates, that the purchaser was not present at the time of registration of the document. PW.43 has not stated as to who paid the sale consideration and the cash amount of Rs.58.73 lakhs to him. He has merely stated that, Ramayi Ammal signed the sale deed. Shankar and he put the witness signature. Six blank cheques worth Rs.44 lakhs were given to the bank itself. One cheque for Rs.10 lakhs was given to Ramayi Ammal and an amount of Rs.58.73 lakhs cash was credited to his account. On the basis of the vague and general statement made by PW.43, without there being any corroboration thereto, solely on the basis of his oral testimony, the cost of Rs.76 lakhs cannot be mulcht on the accused. Hence this amount shall be deducted from the computation of the assets.

78. III. ***NEW / ADDL. CONSTRUCTION OF BUILDINGS***:

In Sl. No.174, 176 to 191, 301, 302 of Annexure II, the prosecution has listed 19 new / additional construction said to have been constructed by the accused during the check period. The total value of these constructions come to Rs.28,17,40,430/-. The details of the construction are as under;

174	New/Additional Construction in building at 5 B & C East Coast Road, Door No.4/130 Raja Nagar, Neelankarai, Chennai-41 (Ref. Doc.No.4752/93Of S.R.O. Adyar)Evaluation Report	Rs.80,75,000/-
176	New/ Additional construction in Farm House Bungalows at Payannur in Chengai Anna District.	1,25,90,261.00
177	New/ Additional Construction building at Door No.48, Jawaharlal Nehru Road, Industrial Estate, Guindy, Ekkatuthangal, Chennai (M/s. Anjaneya Printers (P) Ltd., Printers)	2,13,63,457.00
178	New/ Additional Construction in the residential building at D.No.3/178C Vettuvankeni, Chennai	1,52,59,076.00
179	New/ Additional construction in the building at the Grape Garden Farm House, in the limits of Jeedi Metla and Petpesherabad Villages in A.P.	6,40,33,901.00
180	New/ Additional construction in the posh Bangalow at Siruthavur in Chegai MGR Dist.	5,40,52,298.00
181	New/ Additional construction in the residential building at D.No.36, Poes Garden, Chennai – 86.	7,24,98,000.00
182	New/ Additional construction in building at 149, 150 of TTK Road, Chennai – 18.	29,59,000.00
183	New/ Additional construction in building at Sea Shell Avenue No.2/1-B-3 Apartment Sholinganallore Saidapet, Taluk.	80,36,868.00
184	New/ Additional Construction in Building at Door No.19, Pattammal Street, Mylapore, Chennai	8,00,000.00
185	New/ Additional Construction in residential building at Door No.21 Padmanabha Street, T. Nagar, Chennai-17	20,43,000.00
186	New/ Additional Construction in residential building at No.L/66, Anna Nagar, Chennai	24,83,759
187	New/ Additional Construction in Building at Door No.5, Murugesan Street, T.Nagar, Chennai-17	10,92,828.00
188	New/ Additional Construction in	53,11,000.00

	residential building (4 Nos) in the campus at No.1/240, Enjambakkam, in New Mahabalipuram Road.	
189	New/ Additional Construction in residential Building at No.1, Murphy St., Akkarai, Chennai.	20,38,959.00
190	New/ Additional Construction in Building at S.No.32/2-4, Plot Nos.S-7, Ganapathy Colony, Tr. Vi-Ka Indl. Estate, Guindy, Chennai-32.	39,34,000.00
191	New/ Additional Construction in Buildings and the change of roof for the works shed at MF-9, Guindy Industrial Estate, Chennai-32.	14,17,538.00
301	Cost of renovation and additional construction between June 1992 and 1993, of the building at Plot No.102, ITI Cross, Road, Pon Nagar, Trichy, owned by Tmt. N. Sasikala (covered by Document No.2256/90 dt. 3-5-90 of S.R.O.T. O.R.B., Trichy)	39,34,000.00

78.1) **ITEM No.174** :

174	New/Additional Construction in building at 5 B & C East Coast Road, Door No.4/130 Raja Nagar, Neelankarai, Chennai-41 (Ref. Doc.No.4752/93Of S.R.O. Adyar)Evaluation Report	Rs.80,75,000/-

The prosecution has valued this item at Rs.80,75,000/-. According to the defence, Sasi Enterprises has spent only Rs.40,39,019/- for the said additional construction and the same is spoken to by DW.95 through whom the defence has got marked the valuation of the various buildings including item No.174 whereunder DW.95 has valued the structure at Rs.40,39,019/-. Therefore, it is the contention of A-2

that, the difference of Rs.40,35,981/- is liable to be deducted.

In appreciating this contention, it may be relevant to refer to the evidence of PW.117 Sri. Era Govindan, the Executive Engineer, P.W.D, (Buildings) who has stated in his evidence that on 25.10.1996 he inspected Door No.130, Raja Nagar, Plot No.7, Neelankarai East-Coast Road. Asst. Exec. Engineers Sri. Lakshmanan, Vijayabalan and some other Engineers assisted him. Kadiresan, Dy.S.P pointed out the location. There were three buildings.

The relevant portion of his evidence regarding the nature of construction reads as under;

> "T*he buildings at the area was inspected by me on 25th, 26th, 28th and 29.10.1996. Kadiresan, the Deputy Superintendent, Mohan the resident Devarajan, the representative of owner were present at the time of evaluation of the building. Muthusamy, an officer from taluk office was also present there. There were three buildings in that area. I gave as No.1 to the building which was by the side of the road and facing west, I gave as No.2 to the building which was facing south east of west direction and I gave as No.3 to the building which facing the north-east direction. There are two bedrooms, one kitchen, big hall one and three bathrooms in the ground floor at building No.1. There are four bedrooms, a lengthy hall and a kitchen at the first floor. There were steps to go to first floor. The two floors were paved with mosaic tiles, costly painted (Porcelain) Ceramic tiles. All the*

bathrooms were paved with costly (Porcelain) ceramic tiles. Chandelier was hanging at the first floor hall. Modern tiles were fixed above the sunshades. Carved granites were fixed at the entrance of the house. There were two dish antenna on the building. The diameter of one dish antenna is 8 feet and another one is 6 feet. There were six refrigerators in the building. I dug up the foundation of the building and enquired the neighbours and concluded that it was built in the year 91-92. I took into account schedule rate list of P.W.D. for the year 93-94 to evaluate the said building. Wherever the item did not figure in the schedule rate list, I fixed the rate with the help of the Fair Traders and after giving 10% discount for depreciation, with my personal experience, I evaluated the said building.

Building No.2:- There are one bed room, one hall and one kitchen in the ground floor and three bed rooms in the first floor. Four bedrooms had separate bathrooms. Two floors are paved with the costly marbles. Bath room floor was paved with spartek stones. Ruby red stones are fixed at every unit of the entrance. The front portion of the 1st floor had a slope roof and it was covered by modern tiles. I dug the foundation of the building and on enquiry with the neighbours I came to conclusion that it was built in the year 93-94.

Building No.3:- was constructed for accommodating three families. Building No.3 have all facilities like building No.2. I told that in building No.2 is one unit. What I mean to say is another unit in ground floor has one bedroom, hall, kitchen, three bedrooms in upstairs and separate bathrooms in another unit. Building No.1 ground floor area is 178.87 Sq. meter and upstairs area is 171.59 Sq. meter. Ground floor

area of building No.2 is 189.14 sq. meter. First floor area is 203.32 Sq. meter. Ground floor of building No.3 is 288.47 Sq. Meter and the area of first floor is 302.44 Sq. Meter. The value of the building No.1 is Rs.10,47,446/- excluding the electrical works. The value of the building No.2 excluding the electrical works is Rs.19,17,557/-. The value of the building No.3 excluding the electrical works is Rs.28,01,811/-. The value of drainage outside the building and other works is Rs.8,22,975/-. The value of the electrical works for these three buildings are Rs.8,19,690/-. The electrical works are evaluated by Narayanan, Vadivelu, Asst. Engineer. Asst. Exec. Engineer of Electricity Department are also out team members. I have submitted the evaluation report Ex.P.673. Service charge 9% was included for the building plans and supervision of building at the time of construction amounting to Rs.6,65,521/-. Electrical materials, drainage and other expenses including the service charge for the three buildings Rs.80,75,000/-. Measurements and building plans were enclosed with Ex.P.673".

This witness was cross-examined on 20.1.2000 and by and large, the defence could not shake the veracity of the testimony of this witness nor could bring out any serious defects in the valuation report filed by him except eliciting that the notes prepared during the evaluation were not enclosed to the report and the quotation or the information gathered from the traders regarding the value of the non-scheduled items were not supported by documents. However, this witness was recalled on 7.1.2003 by the accused and was subjected to further cross-examination and at this time he

deposed at variance that the earlier statements made on oath, thus creating discrepancy in his evidence. But, after the transfer of the case to the State of Karnataka, PW.117 was recalled by the learned Spl. P.P. and was asked to clarify as to which of the two versions given by him on oath were correct. PW.117 unequivocally stated that the first version i.e., what he has stated in his chief-examination is true and correct.

As against the above evidence, A-2 has examined DW.75 P. Suthanthira Kumar, Executive Engineer in P.W.D. Tamil Nadu who was one of the members of the team of experts for valuation of the buildings. Though this witness has stated in his chief-examination that his signature does not find place in Ex.P.673, for the reason that he disagreed with the method of valuation, this witness has not disputed the fact that the valuation of the building was done by the committee headed by PW.117 and he was also present during the inspection. In the cross-examination this witness has admitted the suggestion that, at the time of inspection, the measurements were taken. When it was specifically suggested to DW.75 that, one Mr. Devaraj was present on behalf of the owner, DW.75 has not denied this suggestion. The further answers elicited from the mouth of this witness read as under;

Qn: I suggest to you that on the basis of the measurement taken the team of

experts determined the value of the property. What do you say?

Ans :I took measurements and asked the other team members to prepare the valuation report based on the above measurements.

Qn: I suggest to you that on the basis of the measurement taken a sketch of the buildings was prepared at the spot. What do you say?

Ans: On the basis of the measurements taken, lines sketch of the property was prepared.

Qn: I suggest to you that the team of experts have prepared the valuation report adopting Tamil Nadu, PWD S.R. Rates and also the market rates in respect of non-schedule items. What do you say?

Ans: This procedure has to be adopted for determining the value.

Qn : I suggest to you that the plan which is attached to the valuation report Ex.P.673 has been prepared by the team of experts on the basis of the measurements taken at the spot. What do you say?

Ans: Yes.

The above answers fully support the version of PW.117 that not only the measurements were taken and the plan was prepared, even the age of the building was

determined by the team member in unison and by adopting S.R. rates, the value of the construction was determined. The testimony of DW.75 does not any way deviate from the testimony of PW.117 regarding the method followed by them for determination of the valuation of the above structure.

78.2) **ITEM No.176** :

176	New/ Additional construction in Farm House Bungalows at Payannur in Chengai Anna District.	1,25,90,261.00

The defence of the accused is that the entire amount claimed under this head is liable to be excluded for the reason that the building in question was in existence at the time of the purchase of the property and A-2 has not made any additional constructions to the Farm house as contended by the prosecution.

In support of its case, the prosecution has mainly relied on the evidence of PW.107 Mr.Sornam, the Superintending Engineer in Tamil Nadu P.W.D. According to this witness, on 30.10.1996, he along with the team members consisting of Shivalingam, the Asst. Exec. Engineer, Shankar, Asst. Engineer, Senthil Kumar, Asst. Engineer, Thiruthuva Raj, Asst. Exec. Engineer (Electricity) Selvaraj, Asst. Exec. Engineer inspected the bungalow at Payannur. Inspector Jayapal and Ponnuraj the representative of the owner were

present. After examining the installation of electrical connection and enquiry with the neighbours, workers and by testing the foundation, they assessed that the building was constructed in 94-1995. The main bungalow had a ground floor had two bed rooms and one servant room. The first floor had three bed rooms. There was a staircase in verandah leading to the first floor. The construction was done in such a way that the second floor's roof would be visible from the ground floor. The kitchen was constructed in the ground floor. The kitchen and sit out had mosaic floors. The hall, bed rooms of the ground floor and the verandah and the bedrooms of the first floor had marble flooring. The main door was made of high quality Teak. The inside doors were of flush shutters. The railing of the staircase leading to the first floor verandah and the verandah railing were both made of decorated Teakwood. The building's exterior was painted with cement paint and the interiors were painted with emulsion. There was a borewell of 150 mm bore and 15 metre depth beside the building. Through the water pump, the water was stored in the water tank in the second floor. The water closet and wash basins were of different colours. He and Thiruthuvaraj, Asst. Exec. Engineer and Selvaraj, Asst. Engineer assessed the electric work. They determined the total value of the civil works at Rs.94,77,077/- and the value of the electrical work at Rs.31,13,184/- in total

Rs.1,25,90,261/-. Through this witness, the prosecution got marked the valuation report as Ex.P.662.

This witness further deposed that, adjoining the main building, there was place for parking the vehicles, a rest room, a shed for parking the tractor, a room for the generator, servant quarters, store room, two circular wells, a store room and motor room, a shed for visitors to rest, a shed for watchmen, another rest shed, a culvert, small temple and two rest rooms, three motor rooms, one aquarium, one double quarters, one paddy threshing yard surrounded by a compound walls and also an approach road to the main building. They took detailed measurement of all the constructions and prepared the assessment report as above.

In the cross-examination, it is elicited that the price of the non-scheduled items was written on a sheet of paper and after the final estimation, it was torn. In the cross-examination this witness is also asked about the break-up cost of the sanitary wares and the decorated tiles and it is elicited that PW.107 inquired the price of these items from a shop situated at Kodambakkam, 100 Feet Road. Even though he was fully cross-examined at the first instance, the accused got this witness recalled on 30.12.2002 and substantially differed from his earlier statements made on oath stating that, the foundation was neither poked

or dug and the measurement were not incorporated in the report. **Ex.P.662** does not carry separate estimate for the quality of the construction in the ground floors of the five buildings and that they assessed the building according to their Department calculation. These answers are contrary to the contents of the report marked through this witness. PW.220 Sri. Thiruthuva Raj has corroborated the testimony of PW.107 regarding the valuation of the electrical devices found in the above property. This witness has clearly stated that, after preparing the report in this regard, it was handed over to PW.107 and he and the Asst. Engineer Selvaraj have affixed their signatures to Ex.P.662.

As against this evidence, the accused have relied on the evidence of DW.93 Porselvan. According to this witness, he joined Tamil Nadu Electricity Board Service as Asst. Engineer in the year 2008. Through this witness, the accused got marked the attested copies of the applications submitted by one Smt. S. Manimegalai seeking service connection to her residence. Attested copy of the agreement dated 09.09.1991, attested copy of the certificate issued by the Village Administration Officer and attested copies of the sanction order, test report and suppliers' report as Ex.D.251 to D.257.

Based on these documents, it is argued by the learned Counsel for the accused that the electricity connection was taken to this building prior to the check

period and therefore, the claim laid by the prosecution is totally baseless and liable to be rejected in-toto. Before accepting this argument, it is necessary to look into the sale deed relating to the property in question which are marked as Ex.P.96 to P.103.

Ex.P.96 and Ex.P.97 dated 7.10.1994 are executed by S. Manimegalai in favour of A-2 in respect of 5.80 acres and 3.52 acres of land situated in 155, Payannur village for consideration of Rs. 1 lakh and Rs.1,95,000/- respectively.

Ex.P.98, Ex.P.99, Ex.P.100, 101, 102 dated 7.10.1994 are executed by Mr. Gangai Amaran in favour of A-2 in respect of 5.82, 0.40, 0.40, 2.76 and 4.23 acres of land situated in 155 Payyanoor village for consideration of Rs.1,95,000/-, Rs.1,60,000/- and Rs.1,70,000/- Rs.1,50,000/- and Rs.1,50,000/- respectively.

Ex.P.103 is dated 7.10.1994 executed by Smt. Bhuvaneshwari Ammal through her G.P.A. Ganghei Amaren in favour of A-2 in respect of 51 cents of land situated in 155 Payannur village for consideration of Rs.1,90,000/-.

There is not even a remote mention about the existence of any building in any of the properties conveyed to A-2 under these sale deeds Ex.P.96 to

P.103. Under the said circumstance, the contention of the learned Counsel for the accused that the structures standing in the properties at Payannur village were in existence prior to the check period cannot be accepted.

No doubt it is true that, in his evidence, PW.40 has stated that, he purchased nearly 22 acres of land in Payannur Village bit by bit and he built a small farm house in the said land. But there is nothing on record to show that the said farm house has been conveyed to A-2 or to any other accused under the said sale deeds. In this context, it is pertinent to note that, PW.40 has deposed that he knows Baskaran, the son of Smt. Sasikala's sister Vanitha. He took him to the house of Poes Garden to meet Selvi J. Jayalalitha. There he met A-2. She told him that C.M. visited Payannur Land and liked it very much and she was very much interested to buy it. For that, PW.40 replied that the house is very useful for music composing and story writing and he did not want to sell it. Thereafter, A-3 Sudhakaran talked to him daily over phone or came to his house. His family members were not willing to sell the land. At last, they decided to sell it. Sudhakaran and some officers came to his house and got his signature and the signature of his wife on 7th October. They gave two D.Ds. One in his name and the other in the name of his wife for a sum of Rs.13,10,000/-. Through this witness, the prosecution has marked the aforesaid sale deeds

Ex.P.96 to P.103. This witness further deposed that, when he signed the sale deeds there were no details of the name of the purchaser and it was left blank. But, later, he came to know that it was purchased in the name of A-2. This witness has further deposed that, after selling that property, he went to that area and noticed that a compound was built around the property and big building with car shed was also constructed. This testimony is sufficient to hold that the buildings evaluated by PW.107 and PW.220 were constructed only after the execution of the sale deed in favour of A-2.

The documents relied on by the accused viz., Ex.D.251 to D.252 also do not establish the existence of the buildings prior to the check period as contended by the accused. Ex.D.251 is the zerox copy of the application said to have been submitted by S. Manimegalai for service connection to her premises. It does not bear any date nor does it specify the property in respect of which the said connection was sought. Ex.D.252 is dated 10.9.1991 relating to Door No.SF 392/2B. Ex.D.253 is the model copy of the agreement of September, 1991 which does not contain the description of the property. Ex.D.254 is said to be the certificate issued by the Village Administrative Officer dated 18.9.1991 certifying that the wet land measuring 40 cents situated in Survey No.155 of Payannur village with house constructed thereon in 25 cents of land is

owned by S. Manimegalai. Ex.D.255 is the copy of the test report and Ex.D.256 is the service connection dated 16.11.1991. But as already stated above, Smt. S. Manimegalai having not conveyed the building which is said to have been electrified as per Ex.D.251 to D.256, these documents do not help the accused to support the contention that the said constructions were in existence much before the check period as sought to be contended.

78.3) **ITEM No.177*:***

177	New/ Additional Construction building at Door No.48, Jawaharlal Nehru Road, Industrial Estate, Guindy, Ekkatuthangal, Chennai (M/s. Anjaneya Printers (P) Ltd., Printers)	2,13,63,457.00

The accused have disputed the entire sum of Rs.2,13,63,457/- on the ground that A-2 was not the owner of this property and the prosecution has not produced any title deeds or documentary evidence or sale deeds in proof of the ownership of M/s. Anjaneya Printers (P) Ltd., over the properties.

The evidence produced by the prosecution by way of examination of PW.107 coupled with the valuation report Ex.P.663 reveals that, this property was valued by PW.107 on 4th, 5th and 6th November 1996 in the presence of Balaji, the representative of the owner. In his evidence, PW.107 has given the details of the

building stating that the said building is situated at No.48, Jawaharlal Nehru Road, Chennai. One of the buildings therein was old; it had a ground floor and the first floor. The other new building was constructed in 1995. It had a ground floor, first floor and second floor. There was a press in the building and an administrative office. The old building roof was half asbestos and half R.C.C. The area of the building was 1394.41 sq. mtr. The total area of 3 floors in the new building was 591.71 sq. mtr. The flooring of the first floor was done with marble. Second floor was done using cement and the rooms in the buildings had plaster-of-paris false ceilings and thermocol false ceilings. The front portion was fixed with granite slabs. The compound wall extending to above 25 mtrs. was decorated with Dolpur stones. According to PW.107, the total value of the buildings is Rs.2,13,63,457/- including the cost of electrical installations. Through this witness, the prosecution has marked the valuation report Ex.P.663. PW.107 has specifically stated in his evidence that in Ex.P.663 he has shown the method followed by him for assessment of the building and since they did not know the age of the building, they deducted 10% depreciation from the cost.

The prosecution has not produced any documents of title in respect of the property described in item No.177, but has examined PW.15 one Naresh Shroff

who has deposed that he knows Mr. Seetharam, Proprietor of Shastri Nuts and Plates, who had his office at No.48, Ekkattathangal. Initially that Company was owned by one person and then it was changed into a Private Ltd., Company. PW.15 bought the shares of Shastri Nuts and Plates Company for Rs.7 lakhs. He shifted his Off-set press to this building. He used to print books for Tamil Nadu Text Book Society and private companies. During 1991-92 Mrs. Sasikala came to his Company at Ekkattathangal. She wanted to buy the machineries which he had bought from England for Rs.8 lakhs. She gave a cheque of Jaya Publications. She told that she would take machinery after some time. He was asked to do the printing work with the printing machine purchased by A-2. PW.15 refused saying that he cannot be held responsible if any repair occurs during the printing. In the meanwhile, he received notices from Urban Commissioners office. The Tahsildar also visited his factory. He approached A-2 for help. A-2 came to his factory and asked him to sell the factory to her. She asked him to come to Poes Garden and discussed the details of the Company. He quoted Rs.70 lakhs for the shares, but they agreed to give only Rs.64,05,000/- and in this regard a Memorandum of Undertstanding was brought by V.N.Sudhakaran to his office. Along with Mr. V.N.Sudhakaran, Auditor M. Rajasekaran also came to his office. They fixed Rs.20,16,000/- for machinery. On

the date of his examination, the prosecution got marked Ex.P.41. The original was returned to the witness. The copy of the plan was marked on behalf of the prosecution as Ex.P.42. PW.15 further deposed that Rs.64,05,000/- and Rs.20,16,000/- were paid to him through cheques. These cheques were given in the name of shareholders viz., PW.15, his wife Shalini Shroff and children Nithan Shroff and Nikil Shroff. They were credited to their bank account at Oriental Bank of Commerce at Anna Salai. He further stated that, apart from the above said amount, an amount of Rs.11,40,400/- was also given to him through cheques for repaying the loans borrowed by the Company. After the sale, the name of the press was changed to M/s. Anjaneya Printers (P) Ltd., In the cross-examination it is elicited that the purchaser's name does not find place in Ex.P.41. He denied the suggestion that he did not go to Poes Garden to meet Sasikala.

Regarding the payment of Rs.64,05,000/- towards the purchase of shares, the Bank Statement produced by the prosecution relating to A/c. No.2196 standing in the name of Tmt. N. Sasikala discloses that the said sum has been debuted to the account of Naresh Shroff, Shalini Shroff, Nithan Shroff and Nikil Shroff as stated by PW.15.

Ex.P.61, the file containing the building permission and the approved building plans disclose

that, M/s. Shastri Nuts and Plates Pvt. Ltd., had made an application for additional constructions and the permission was accordingly granted on 26.11.1993. The file contains the planning permit dated 26.11.1993 and the approved building plans and building blue prints. As already stated by PW.15, by then, M.O.U (Ex.P.41) dated 1.9.1993 was entered into between Mr. Naresh Shroff and other Shareholders as 'A' Group and A-2 to A-4 and one B. Sriduladevi as 'B' Group, whereunder, the entire paid up capital of Shastri Nuts and Plates Pvt. Ltd., was agreed to be transferred to 'B' Group. The said M.O.U. specifically recites that the 'A' group shall transfer to 'B' group or its nominees the shares held by 'A' group against the payment of full consideration of Rs.64,05,000/-. It further recites that 'A' group shall comply with all Company Law formalities to induct the persons named by the 'B' group as the Directors and the 'B' group shall be only entitled to the assets of the Company. It further recites that the original title deeds, invoices/ plans, drawings etc., of the land and buildings and machinery of the Company shall be handed over to 'B' group. These recitals coupled with the unrebutted testimony of PW.15 regarding the transfer of shares to A-2 to A-4 and the payment of full consideration of Rs.64,05,000/- conclusively establishes that, PW.15 and other Shareholders ceased of their right or interest in M/s. Shastri Nuts and Plates Pvt. Ltd., from the date of the M.O.U. and the said

Company was taken over by A-2 to A-4 on payment of full consideration to PW.15 and other Shareholders as spoken to by PW.15. The building approval having been obtained subsequent to the said M.O.U. on 26.11.1993, the argument of the learned Counsel for the accused that the title in the above property has not vested with A-2 and that she is not liable to answer the cost of the new constructions effected therein pursuant to the aforesaid licence cannot be accepted.

78.4) **ITEM No.178**:

178	New/ Additional Construction in the residential building at D.No.3/178C Vettuvankeni, Chennai	1,52,59,076.00

Out of Rs.1,52,59,076/- computed by the prosecution under this head, the defence admits the cost of construction of Rs.1,02,47.286/- on the basis of Ex.D.306 viz., the valuation report prepared by DW.95. As the differential amount of Rs.50,11,790/- is in dispute, it is necessary to refer to the relevant evidence produced by the parties to find out whether the said disputed amount is liable to be excluded from the assets of the accused as contended.

In this regard, it is pertinent to refer to the evidence of PW.98 Sri. Velayuthan, Supdt. Engineer in Tamil Nadu P.W.D. According to this witness, on the request of the Prevention of Corruption Police and as

per the orders of his higher officers, he inspected the buildings bearing Door No.3/178C situated at East Sea Shore Road Vettuvenkeni. Chennai on 24th, 25th and 28th October, 1996 and prepared the valuation report as per Ex.P.643. This witness specifically deposed on oath that, at the time of the inspection, Krishna Rao, the Asst. Manager (PW.243), Muralidharan were present. There were four buildings. One building had three floors, each having 42 flats with one bed room and other two buildings had three floors each with two bed room flats. The other building had a ground floor and first floor. It had a garage to park the vehicle, one store room and few rooms for the accommodation of employees. Garage construction was completed. The other buildings were not fully completed. Few of the wooden doors were fixed and the remaining were stored. As the garage was closed, they took the measurement from outside and calculated the area. The compound wall was erected around the buildings and the value of the compound wall was assessed separately. Cost of electrical items was assessed by the Electrical Engineer at Rs.4,75,701/-. Thus, the total valuation of the structure was Rs.1,58,59,076/-. As the work was done during 1995-96, the assessment was done at the rate prevailing during 1995-96. By enquiring with the security and the nearby people, they confirmed that the construction was done during the year 1995-96.

In the cross-examination, it is elicited that the work of construction would have started three months before 28.10.1996, PW.98 did not see any plan for the construction. Model plan prepared by them was not enclosed to Ex.P.643. PW.98 did not know whether the building materials found at the location were meant for that construction or for any other construction.

Though this witness was further recalled at the instance of the accused and prevaricated from his earlier statements with regard to the facts noted in Ex.P.643, yet when he was recalled by the prosecution and was specifically questioned in the re-examination as to which among the two versions stated by him regarding the age of the construction were correct, PW.98 unequivocally answered that the first version viz., what he has stated in his examination-in-chief is true and correct.

As against the above evidence, the defence has relied on the testimony of DW.76 M. Shanmugam, who was working as Engineer at the relevant point of time and was a member of the team of assessors who prepared Ex.P.643. I have already discussed his evidence in the preceding paragraphs and with reference to Ex.P.643, this witness has deposed that, his signature finds place in Ex.P.643 and this witness stated that the building referred in the said report were inspected on 21st, 25th and 28.10.1996 and he signed Ex.P.643 on

2.1.1996. This witness has also stated that the building was incomplete and the construction might have been commenced 3 to 4 months prior to the date of inspection. No other circumstances are brought out in the evidence of this witness to doubt or disbelieve the facts noted in Ex.P.643 or the valuation arrived at by them as a team in respect of the half constructed building described in item No.178.

The evidence of the other witness examined by the defence viz., DW.95 is also discussed above. The defence has mainly relied on the report prepared by him regarding the valuation of eight properties including item No.178. In the said report, he has furnished the area of construction and has determined the total value of the building at Rs.1,02,47,286/-. On perusal of the measurements shown in Ex.P.643, it is seen that, PW.98 and his team has prepared detailed abstract furnishing the description of the rate, quantity and the rate per square meter and have arrived at a total cost of construction which is not shown to be false or baseless by the accused. The author of Ex.P.643 has stated about the basis for determining the valuation which has also not been falsified or demonstrated to be wrong. DW.95 has given the total area of the building without furnishing the detailed measurements of individual items. Even otherwise, this report having been unilaterally prepared by DW.95 during the pendency of

the proceedings, no reliance can be placed on the said report.

78.5) **Item No.179:**

179	New/ Additional construction in the building at the Grape Garden Farm House, in the limits of Jeedi Metla and Petpesherabad Villages in A.P.	6,40,33,901.00

PW.98 has stated that on 8.12.1996, 9.12.1996 and 10.12.1996, he along with his team members assessed the building in the grape garden premises at Jeedi Metla. Mr. Ramvijayan, agent of A-1 was present. In that place, there was a new building surrounded by a compound wall. Three sheds for securities and an old building were found within the premises. That was renovated with granite and marbles. Apart from that, a garage for parking vehicles, workers to stay and generator room were constructed separately. Workers' residence were roofed with asbestos. Managers and officers rooms were constructed separately. Surrounding the premises, 1112-65 meters of compound wall was built to a height of 3 meters with black stones. It was framed with thorn fence and iron angles. In one corner of the compound wall, a dumping yard was built. The new building, renovated old buildings and the three sheds and the garage were assessed as per the price list of 1995-96. Other buildings were assessed with the price of 1994-95. The year of construction was decided on the basis of the

information given by Ramvijayan and from the details of electrical connection. The value of the building was calculated as per the Andhra Pradesh price list taken from them. The assessment was done as per the plinth area. The total value of the constructions is Rs.6,40,33,901/-, inclusive of Rs.41,53,653/- being the value of the electrical work. Through this witness, the prosecution has marked the valuation report Ex.P.645.

In the cross-examination, this witness reiterated that he determined the age of the building on the basis of the date of electrical connection and the enquiries from the nearby people and from his experience. The other aspects of his evidence and the method adopted by him for valuation has not been challenged in the cross-examination. However, on 18.12.2002, this witness was recalled for further cross-examination at the instance of the accused and he substantially resiled from his earlier statements stating that, in Hyderabad, they inspected total four buildings. Among them, three buildings were constructed 15 years back and the new building might have been constructed three months before his inspection. Further, he answered that, he did not collect the price list prevailing in Hyderabad and further stated that Tamil Nadu and Andhra Pradesh P.W.D. did not have price for marble construction and the price detailed in Ex.P.645 is mentioned with their own assumption. But, when this witness was recalled

by the prosecution and was subjected to re-examination, he confirmed that the first version stated in his examination-in-chief is correct.

78.6) **Item No.180:**

180	New/ Additional construction in the posh Bangalow at Siruthavur in Chegai MGR Dist.	5,40,52,298.00

PW.107 Sornam, Supdtg. Engineer P.W.D. has stated that, on the instruction of the Chief Engineer, he along with the committee constituted by the Chief Engineer inspected Siruthavur bunglow, Mahabalipuram Road on 25.10.1996. On behalf of the owner, one Ponnuraj was present. They inspected the buildings in his presence. There was a main bunglow, a swimming pool, a generator room, two water tanks, three motor rooms, two buildings for servants quarters with three living units in one and 10 living units in the other building in the premises. There were two wells of round shape and six ponds to grow fish. There were canals with pipes to cross the channel. A compound wall was built around the main building. There was a road leading to the bunglow from the main road. They made a test hole to find out the details of the foundation and the quality of the material in the presence of Ponnuraj. The main building had a ground floor and a first floor. This building was built with R.C.C. pillars and was linked with beams. The ground floor had six bed rooms, a lounge, one reception room, dining hall,

office room, kitchen room, store room and room for keeping cooked items, room for washing hands, pooja room and a room for servants. A dove cote has also been built. The main building's floor was decorated with marble slabs. The walls were decorated with marble stones, white marble stones and other marble stones with carved workmanship. The bathrooms were fixed with metallic and ceramic tiles. Doors and windows were made of teakwood frames with iron grills. The portico was fixed with ruby red granite. The first floor had a bath tub. PW.107 and the group engineers took the detailed measurement. When they inspected the building, it was under construction. The building has been completed. The construction work might have been started in 1995 and completed in 1996. Hence, they followed 1995-96 schedule of rates applicable to Chengai, Anna District. Thiruthvaraj, Exec. Engineer (Electrical) and Selvaraj took measurement of electrical work. Through this witness, the prosecution has marked the valuation report as per Ex.P.661.

In the cross-examination this witness maintained that the buildings were assessed as per the P.W.D. schedule of rates. Regarding the inquiry made with the traders in respect of the price of the sanitary work and marbles, he answered that he took down the prices from the market on a small sheet of paper and presently he is not in possession of it. He maintained that, Ponnuraj

was present all throughout the inspection and has successfully withstood the cross-examination.

78.7) **Item No.181** :

181	New/ Additional construction in the residential building at D.No.36, Poes Garden, Chennai – 86.	7,24,98,000.00

According to the prosecution, the new / additional construction detailed in Sl. No.181 was built by A-1 in her residential premises at Door No.36, Poes Garden, Chennai. In order to prove this aspect of the case, the prosecution has examined PW.116, the Executive Engineer, PWD and PW.220 Thirutvaraj, the Asst. Exec. Engineer (Elec) and has relied on Ex.P.671, 672 and Ex.P.2152.

PW.116 A. Jayapal has deposed that during 1997 he was working as Executive Engineer (Building) Division-4 in P.W.D. Under orders from the Chief Engineer (Building) P.W.D he along with Asst Exec. Engineer T. Ponnaiah, Pandian, Vijayabalan and Lakshmanan, Asst. Engineers Prabhakar, Ravi, Thangarajan and Raviraj, Junior Engineers Vasudevan and Venugopalan and Asst. Exec. Engineer (Electrical) Gandhi, Asst. Exec. Engineer (Electrical) Thiruthuvaraj, Asst. Engineer (Electrical) Selvaraj took measurements of the buildings located at Door No.36, Poes Garden, Chennai for evaluation on 8-12-1996 and 9.12.1996. The campus had a main building and a newly built 5 storyed building, one 2 storyed building and security

quarters inside a very high compound wall. The main building was renovated completely. The basement had a new office room connecting the outside verandah. The top portion of the new office room was seen on the first floor. It was attached to the old building. The entire second floor was newly built. The newly built area of the main building was 72.27 sq. mtrs. The newly built area on the first floor was 49.12 sq. mtrs. The other area was completely renovated. The new buildings were estimated to have built during 1993-94. This estimation was based on the sanction given in 1993-94. The garage block was estimated to have built during 1993-94 based on direct inspection and other documents.

The main building was fitted completely with high quality marbles and polished granite stone slabs. The exterior of the building was fitted with polished granite of uniform colour. The toilets had high quality sanitary and bathroom fittings. The surrounding walls were fitted with expensive porcelain tiles and granite slabs. There were also bath tubs and telepanic (sic) showers. The entrance of the drawing room of the main building and the entrance of the dining hall had very expensive sculpture carved structures. All the almirahs bore excellent craftsmanship. The furniture including sofa sets were made of high quality materials. Table tops were fitted with polished granite stones. The lawns and the landscaping in front of the building was done by experts. There were also artificial water fountains.

The campus had five level building raised on concrete pillars with a basement, ground floor and three other levels. There was a cinema theatre attaching 3rd and 4th floor. There was a conference hall, its doors were crafted by the talented artisans with exquisite carvings. The tables, chairs, sofas found therein bore extraordinary craftsmanship. The terrace had well designed lawn. The building had a separate staircase and a lift.

The basement of the two storey building was designed to accommodate a parking lot and rest rooms for the vehicle drivers. The first floor had an office room, computer room and conference hall. The flooring and the walls of the conference room were fitted with expensive, polished granites. The furniture were made of high quality wood with excellent craftsmanship. The exterior was fitted with the granite in the main building.

The security room and the compound wall were built of granite. The compound wall had height of 3.2 meters with two main gates made of iron grills. The iron gates had well designed structures. These iron gates were made of steel with metal plating and powder quoting.

Electric Connections inside and outside**:**

The campus had two generators of 125 K.V.A. and 62.5 K.V.A. A total of 39 air conditioners with a

capacity ranging from 1.5 ton to 2.5 tons. The mini cinema theatre was fitted with two projectors of 35 MM along with other light and sound equipments. The chandeliers fixed at many places across the building were counted and evaluated. Television sets, dish antenna and other equipments were taken into account for evaluation. The materials used for Electrical connection inside and outside alone were evaluated at Rs.105.25 lakhs and enclosed to the report. Thus the total value of all the buildings in the campus is fixed at Rs.7,24,98,000/- (Rupees Seven Crore twenty four lakhs ninety eight thousand) Ex.P.671 is the valuation report and Ex.P.672 contains the building plans (sketches). Ex.P.671 does not include the cost of the land.

This witness is extensively cross-examined on 13.01.2000 and it is elicited that, with regard to the cost of electrical installation, he enclosed the report from the Electrical Engineer as per Ex.P.2152 and with regard to other items, he valued them separately as shown in the report. It is brought out in the cross-examination that for the purpose of determining the rates of basic items used for renovation, he adopted the schedule of rates and for other items he checked them from the market or shops. PW.1 admitted in the cross-examination that in respect of the newly constructed areas, he followed the plinth area rate approved by the

Chief Engineer and for the other items rates were fixed after checking them in the shops. It is elicited that, he noted down the rates in his note book and he had brought the note book to the Court on the date of his examination. It is further elicited that regarding the valuation of the carved doors, he checked the rates at Arya Bhangi by showing the photographs of the door and the rates were noted down by him on a sheet of paper which was later torn. Likewise, it is elicited that the rates noted by him in respect of various other items were also torn by him after preparing the report. He has admitted in the cross-examination that the 5 storied building has 21 items for which rates are not found in the schedule of rates. He took the rates for these items from the shops. The total value of these 21 items is Rs.1,98,29,100/-. He can specify the names of the persons who furnished those rates. The rates of the chandeliers and the furniture were also collected from the shops. The lift installed in the five storey building was made by *OTIS* Company with capacity to carry six persons. He did not go to OTIS Company to verify the rate, but adopted the value on the basis of the lift installed in their P.W.D office. The value of the iron gate was checked at Metal Craft and other metal Companies. It is further elicited that, totally 39 air conditioners were installed in the building and the value of the window air conditioners was Rs.10,13,430/- and the value of the split-air

conditioners was Rs.9,09,435/-. He noted down the brand name and after preparing the report he tore up the papers. The rate of 35 MM projector was checked with AVM Company and he also checked the value of the dish antenna. He denied the suggestion that he has inflated the rates under the instructions of the police.

Two years after his cross-examination, this witness was recalled and again subjected to cross-examination. Surprisingly, during this cross-examination he contradicted his own earlier version and deposed that Ex.P.671 does not bear the signature of anybody on all the pages. He further answered that the team was divided into four sub-groups and the said four sub-groups took the minutes separately, but none of them were included in Ex.P.671. The owner of the buildings mentioned in Ex.P.671 were not present during the evaluation. The schedule of rates was not enclosed to Ex.P.671. The market rates of the items were not included in the schedule of rates and the rates checked in the market were not enclosed to Ex.P.671. He further answered that the signature of the representative of the buildings was not obtained in the copies of Ex.P.671; all the five buildings they inspected were situate at Door No.38, Poes Garden and some of the old structures were intact. The details about the time of renovation of old buildings is not given in

Ex.P.671. All the buildings they inspected were repaired whenever necessary and were well maintained. As per the advice of the Department, they did not take the guidance of the Forest Department to evaluate the wooden structures at Door No.36; they had not taken any quotation as a proof to show that they checked the market rates; they did not check the market rates of the glass materials and further stated that none of the building plans attached to Ex.P.672 are originals. He even went to the extent of stating that the compound wall of all the four buildings would have been built in 1968 and they did not take the samples from the floor and wall for valuation and did not consult any Horticultural Expert to evaluate the lawns and did not fix separate valuation for the construction materials used to join the first floor and car shed. He denied the suggestion that the five storied building is not in side the campus and that Ex.P.671 does not mention Door No.31-A. PW.116 further answered in the cross-examination as follows: "*we have mentioned only the total area of the structures and have not mentioned the length, breadth, height and weight of the structures separately.*" "*We have not enclosed any proof for the enquiries we have made outside. The construction of the five storey building we have inspected would have been started around 2 – 3 months before our inspection and would have been completed at the time of our inspection.*

After *the* transfer of the case, this witness was recalled at the instance of the learned Spl. P.P. and was reexamined by putting a question: "*In your examination-in-chief you have given the year of construction of various buildings covered by Ex.P.666 to 672 but in cross-examination you have given contradictory statements giving the year of construction out side the check period which one of the two versions is correct ?*

Ans: My first version i.e., what I have stated in examination in chief is correct.

During the *cross*-examination by the defence counsel, PW.116 answered that what he has stated in the examination-in-chief is supported by documents, but they are not produced before the court.

PW.220 Thirutvaraj has deposed that, his qualification is B.E. (Elec). He worked as an Asst. Exec. Engineer in Electrical Sub-Division, Chaupak in 1996. As per the orders of his higher officer Tr. Thangavelu, he and Asst. Engineer Selvaraj valued the electrical devices in the Ex-Chief Minister Selvi Jayalalitha's house in Poes Garden, Chennai on 08.12.96 and 09.12.96 and took note of all the electrical devices in the said house. The report given by him is at Ex.P.2152. As per this report, two generators, a lift with capacity to draw six persons, air conditioners, refrigerators, televisions, decorative electrical lamps were found in the house. He has mentioned all the

details in his report. According to him, the total electrical devices valued in the house is Rs.1,05,25,000/-

This witness was cross-examined on 19.10.2000 and he substantially stood by his chief-examination affirming that his team inspected the Poes Garden for two days and along with him Asst. Engineer Selvaraj, Administrative Engineer Tr. Jayapal and Asst. Engineer were present and they did the work as one team. They assessed the house buildings on the basis of the prevailing market rate for that month. In his report, he mentioned the brand names for 36 items out of 118 items, but he did not take any quotations in writing from the companies; when they inspected the Poes Garden, an advocate of the owner was present. He further answered that the Chief Engineer did not give him any order in writing to inspect the Poes Garden. When they inspected the Poes Garden, the electrician Veelagiri was with them. This information is mentioned in Ex.P.2152, but his signature is not taken thereto. It is elicited in the cross-examination that even before the said date he has been attending to the electrical work in Poes Garden and he is having documents in his office for having done the maintenance work of Poes Garden. It is also elicited that in respect of Item Nos. 1 to 129 he inquired the rate in the market and it was valued on the rate prevailed in November, 1996 and at the time of

valuation all the devices were in working condition. It is further elicited that he has taken into account the P.W.D rates in November and December 1996. He has denied the suggestion that he did not prepare Ex.P.2152 and he signed the report prepared by the Police.

This witness was also recalled on 19.12.2002 at the instance of the accused and during this further cross-examination he diluted the effect of his earlier examination stating that as per the rules of the Tamil Nadu P.W.D, a valuation of Rs.15,000/- and above has to be done by the Electrical Engineer or his higher official and when he assessed the electrical devices in this case, he was not holding the post of Electrical Engineer. However, this witness answered that "*when we inspected the electrical devices, we prepared a proceedings note which runs into 5 or 6 pages. In each page, there are 10 to 15 entries. The proceedings note is not in the Court. The assessment value amount is approximate value."* This witness further answered that since the team members did not have any training to value the electronic devices, they could not do the assessment and further stated that item Nos.126 to 129 were made of stone and it is a decorative item and therefore they did not have the qualifications to assess those items. The A/C units items valued by them were old pieces and they did not take into consideration the wear and tear of the machines. Finally this witness

answered that at the time of the assessment other than his team and the Police nobody was present.

78.8) **Item No.182**:

182	New/ Additional construction in building at 149, 150 of TTK Road, Chennai – 18.	29,59,000.00

PW.116 A. Jayapal, is examined to prove the valuation report Ex.P.667 in respect of these constructions. According to this witness, he along with his team members inspected the building at No.149, 150, Sriramnagar, TTK Road, on 23.10,1996. The building was unfinished. The basement had an area of 390.67 sq. meters. The ground floor measured 486.79 sq. meters. The area of first floor was 266.17. The Chennai Metropolitan Authority sanctioned the plan in 1995 and the construction was stopped at least six months before the inspection. Hence they followed 1995-96 rate fixation list. The building had very little brick construction. The basement was made of stone structure with concrete, some parts of the floors were constructed and pillars were raised. Electrical pipes were fixed at the time of laying the concrete. Only those pipes were considered for valuing the electrical works. The total value of the building was assessed at Rs.29.59 lakhs.

In the cross-examination it is elicited that centering was not removed at certain places. The

material used for centering looked damaged. The steel rods in the columns were rusted and based on these facts he concluded that the work might have stopped around six months back. He reiterated that, schedule of rates applicable to 1995-96 were applied and asserted that Electrical Engineers viz., Sam and Prabhakar estimated the cost of electrical work.

78.9) **Item No.183**:

183	New/ Additional construction in building at Sea Shell Avenue No.2/1-B-3 Apartment Sholinganallore Saidapet, Taluk.	80,36,868.00

PW.116 has also stated about the valuation done by his team in respect of the above buildings and through this witness, the valuation report prepared by him and his team is marked as Ex.P.669. PW.116 deposed that the inspection was done on 29.10.1996 and 30.10.1996. They dug a pit to evaluate the foundation. As per the measurement, the basement of the first building had an area of 310.73 sq. mtrs. The first floor measured 279.79 sq. mts and the second floor 12.4 sq. mtrs. Totally 602.92 sq.mtrs. The second building basement had an area of 376.72 sq. mtrs, first floor 319.68 and third floor 9.39 totally 705.71 sq. mtrs. At the entrance, there was a security room with an area of 2.76 sq. mtrs. Except for the painting, the entire construction was over. Both the buildings had very modern designs, designed by talented Architects.

The doors, windows and almirahs had made of high quality teak wood. The sloping roof was adorned with ornamental tiles. Flooring was done with expensive marble. Bathrooms were fitted with high quality glazed tiles. Two swimming pools were built near the two buildings with necessary arrangements to reach them. There was a separation wall made of ornamental bricks between the two buildings. The pathways were laid with broken marble interspersed with mosaic chips. The electrical fittings were evaluated by the Electrical Engineers. The buildings were valued according to the 1995-96 rate fixation list.

In the cross-examination it is elicited that, Ex.P.669 contains six items which are not found in the schedule of rates. It is elicited that there are different grades in Teakwood. Craftmanship was just ordinary in windows and almirahs. There are no special rates for windows and doors with good craftsmanship. No expenditure is shown separately for these special doors, windows and almirahs. In the cross-examination, the value of the marbles and the ornamental tiles are extracted, but by and large, the veracity of his evidence was not shaken. But, this witness was again recalled on 13.01.2000 by the accused and as expected, this witness retracted from his earlier versions and answered against his own reports. But when he was recalled and subjected to re-examination by the learned

Spl. P.P. after the transfer of the case, he unequivocally stated that the first version stated in his chief-examination is correct. During the further cross-examination by the accused, he reiterated that, what he has stated in the chief-examination is supported by documents, but they have not been produced before the Court.

78.10) **Item No.184**:

184	New/ Additional Construction in Building at Door No.19, Pattammal Street, Mylapore, Chennai	8,00,000.00

In proof of the valuation of this property, the prosecution has relied on the oral testimony of PW.116 and the Valuation Report Ex.P.670. In his evidence, PW.116 has deposed that he along with the team evaluated the above construction on 5.11.1996. The oral testimony of this witness is in conformity with the contents of Ex.P.670, wherein it is stated that the existing building (ground floor + first floor) has been modified by extending the plinth area in the front and rear side in ground floor and first floor adding one room and stair head room in second floor as framed structure with improved facilities. In his evidence as well as in Ex.P.670, the plinth area of the extended work as per the actual measurement is set out as under:

a) Ground Floor - 42.06 M2

b) First Floor - 42.27 M2

c) Second Floor - 23.42 M2

It is specifically stated in the report that the old building was of load bearing structure and the new extension is of framed structure. It is further stated that, taking into consideration the approval of plans accorded for the improvements to the existing buildings by MMDA No. 1124/93 dated 3.3.93 and Corporation No. 908/93 dated 3.3.93, it was ascertained that this building was improved during the year 1993-94 and therefore adopting the approved plinth area rate for the year 1993-94 and local rates for the items not covered by the plinth area rates, the total cost for the building was estimated at Rs.8.00 lakhs, which includes internal and external electrification as per the report submitted by the Asst. Exec. Engineer, P.W.D, which is also enclosed to Ex.P.670.

This witness was cross-examined on 31.12.2002 and it is elicited that the Police showed them the sanctioned building plan of Ex.P.670, but they were not given a copy of it. The owner or the representative of the owner were not present during the evaluation. The model building plan was not enclosed to the report ; Inspector Palani and Paliniyappan were present during the evaluation, but they have not signed the report. It is further elicited that PW.116 did not verify any document regarding the ownership.

This witness was again recalled on 21.02.2003 and was subjected to further cross-examination, but nothing damaging has been elicited contrary to the contents of Ex.P.670. However, at the instance of the prosecution, this witness was recalled on 18.01.2011 and by way of reexamination, the witness was asked to clarify the contradictions brought out in his examination and the witness answered that the first version given by him in his chief-examination is correct.

Assailing the correctness and reliability of the report prepared by PW.116 and his team, the learned Counsel for the accused strenuously contended that the report Ex.P.670 does not contain the details of the non-scheduled items, the prosecution has not produced any reliable evidence in proof of the basis for fixing the rate of non-schedule items ; The Asst. Engineer who valued the internal and external electrification has not examined and the sanctioned plans are not produced before the Court to ascertain the actual date of the alleged renovation and the extent of the additional construction and therefore, no reliance can be based on Ex.P.670. The learned Counsel further pointed out that PW.116 was not competent to value the wood items and there is no justification to include 15% of the cost towards the water supply and sanitary arrangement, when it is admitted by the prosecution that the old building was already in existence which implies that in

all probability, the old building had water supply and sanitary arrangement and a sum of Rs.50,433/- shown under this head is liable to be excluded. Likewise, the addition of 9% towards the preparation of plan and design having not been substantiated by any cogent evidence, the sum of Rs.69,860/- towards item No.17 shown in the abstract is also liable to be excluded. Further, the prosecution having not examined the Asst. Exec. Engineer who is said to have prepared the valuation of the electrical installations amounting to Rs. 88,000/- is also liable to be excluded from the total cost of Rs. 8 lakhs fixed by the prosecution.

The learned Counsel further submitted that the building in question belongs to Jaya Publications which has filed the returns before the Income Tax Authorities declaring the expenditure of Rs. 6,42,290.03, which has been accepted by the Income Tax Authorities. The prosecution having not been able to substantiate the report filed before the Court, the actual amount shown in the returns filed by A-1 and A-2 may be taken as the proper expenditure incurred towards the said construction.

In appreciating the objection raised by the learned Counsel for the accused, it is pertinent to note that, in the written statement filed by A-2 u/Sec. 243 (1) Cr.P.C., it is stated that "*the actual expenditure on construction of the property till the end of March, 1996*

amounts to Rs.6,42,290.30 and the same has been intimated to the Income Tax Department vide the return of Income which were filed." The accused have not produced any such returns before the Court to ascertain whether the amount declared before the Tax Authorities pertains only to the structure or whether it also includes any of the facilities and the non-scheduled items noted in the abstract viz., the ornamental doors, teakwood cupboards and ruby red granites etc., The accused have not disputed the existence of these facilities. More over, in the report as well as in the evidence of PW.116, it is brought out that the plinth area rate for the year 1993-94 was adopted. But A-2 has now admitted that the expenditure on construction was incurred till the end of March, 1996 in which case the rate applicable for the year 1995-1996 ought to have been applied which would certainly be much higher than what has been estimated by the PW.116.

78.11) **Item No.185**:

185	New/ Additional Construction in residential building at Door No.21 Padmanabha Street, T. Nagar, Chennai-17	20,43,000.00

In respect of this item, PW.116 deposed that, he along with his team inspected the building at 21, Padmanabhan Street, on 15 and 16.10.1996. The building had a ground floor, first floor and a second floor. It was a framed structure with concrete pillars.

Before taking measurements, they dug the foundations and measured each room of the building. The ground floor had an area of 165.61 sq. mtrs. First floor 158.14 sq. mtr. Second floor 12.49 sq. mtrs. Apart from this, there was a toilet and another room in the ground floor measuring 8.63 sq. mtrs. Corporation sanction was given to the building on 16.2.94. Electricity connection was given on 10.3.95. They evaluated the building on the basis of the PWD list applicable for the year 1994-95. In respect of the articles not listed in the price list, they considered the market value. Sam and Prabhakaran determined the value of the electrical fittings. The building had certain special features like facade fitted with ruby red granites, sloped roof was fitted with ornamental tiles. The flooring was done with polished high quality marble stones. The exquisite wooden structure at the entrance was made of teakwood. The doors were of teakwood. The locks and other fittings were made of bronze. Bathrooms were fitted with superior quality glazed tiles. The interior and exterior was painted with high quality paint. The compound wall was fitted with Dolpur stones. The grills bore good workmanship. The pathways were laid with broken marble. There was a landscaped lawn. The valuation report is marked as Ex.P.666.

In the cross-examination it is elicited that the sanctioned building plan was provided by the officials of Anti-corruption Department. He is extensively cross-

examined regarding the classification of categories for fixing the schedule of rates. Regarding the non-standard items, he answered that a note of the prices was collected from the shops and catalogue in respect of some items was also obtained through shopkeepers. Those details were noted in the notebook. Further this witness answered that there is no schedule of rates for ornamental doors and polished marbles and for paint.

78.12) **Item No.186*:***

186	New/ Additional Construction in residential building at No.L/66, Anna Nagar, Chennai	24,83,759

PW.98 has spoken about the assessment of the valuation of the building at Anna Nagar and through this witness, the valuation report is marked as Ex.P.641. According to this witness, he along with the team members inspected the buildings on 15, 16.10.1996. They took the measurements. During the time of inspection, one Sri.A.V.K. Reddy was residing in that building. He was present on both days of inspection. The electrical equipments were assessed by Mr. Gandhi, Asst. Exec. Engineer, Udayasuryan, Asst. Engineer from the Department. On the basis of the rent agreement and the enquiries with the nearby people, they determined that the building was constructed during 1994-95 and accordingly, they applied the P.W.D. rate applicable for that year. The building contained ground

floor measuring 138.42 sq. mtrs. and first floor measuring 151.42 sq. mtrs. It was a framed structure surrounded by ornamental gate and the entrance was decorated by broken marbles. The entrance pillars were made of granite stones, the floor with marble stones and the staircase steps and wall with Dolpur stones. All these details are mentioned in Ex.P.641.

In the cross-examination it is elicited that Ex.P.641 does not contain the details of the permission given by the Corporation and in which month the tenants occupied the house. It is further elicited that he assessed 7.5% for inside water supply and 7.5% for sanitary work.

Though he diluted his evidence during the further cross-examination by the accused, but when he was recalled and subjected to reexamination by the learned Spl. P.P., he confirmed that the first version stated in his chief-examination is true and correct.

78.13) **Item No.187**:

187	New/ Additional Construction in Building at Door No.5, Murugesan Street, T.Nagar, Chennai-17	10,92,828.00

PW.98 has also spoken about the inspection of Door No.5, Murugesan Street and the valuation report prepared by him is marked as Ex.P.642. He has stated that, that the team inspected the building on 23.10.96.

The Asst, Tamil Nadu Housing Board was also present. The building plan was sanctioned by Corporation and Metropolitan Authorities. When he inspected the building, underground concrete work had been completed. In the ground floor, column pillars were standing at different levels. The steel required for construction was stored. As per their assessment, the value of the building was Rs.10,92,828/- inclusive of the electrical work of Rs.15,853/-.

In the cross-examination also, this witness reiterated that the plan was sanctioned on 28.5.1995, one year relaxation was given to start the construction. He has not added the service charge as only underground is constructed.

78.14) **Item No.188**:

188	New/ Additional Construction in residential building (4 Nos) in the campus at No.1/240, Enjambakkam, in New Mahabalipuram Road.	53,11,000.00

Through PW.116, the prosecution has marked the valuation report Ex.P.668 in respect of the above construction. According to PW.116, he along with his team members inspected the four buildings located at No.1/240, Enjambakkam for two days on 24 and 25.10.1996. All the four buildings were in different stages of construction. The inspection revealed that the

construction had taken place during 1995-96. Hence they applied the rate fixation list of 1995-96 for the purpose of valuation. The first building was built up to second floor. Roofing was done for two bedrooms. The second building was built up to second floor. The third building was completed up to second floor and the roofing was also done. The fourth building was raised up to second floor, but roofing was not done. The ground floor of all the buildings had doors, windows and ventilators made of teakwood, shutters and doors were not fixed. Cement plastering was done in certain parts. The date of plastering was written with chalk on the walls. Flooring was not done in any of the buildings. Marble slabs meant for the flooring were kept in the campus. Their price is also included in the valuation. Door frames and window frames meant for fixing were also seen in the premises and they were also considered for valuation. An overhead tank with a size of 2.86 x 2.26 meter and 1.2 mtr hight was built. A well with a diameter of 1.93 meters was sunk near the tank. Pipelines were not fixed. The value of the four buildings were assessed at 53.11 lakhs as per Ex.P.668.

In the cross-examination, this witness answered that except for marble slabs piled up, there was schedule of rates for all other things. Sam and Prabhakar, Electrical Engineers valued the electrical works and submitted the report on 02.11.96.

78.15) **Item No.189**:

189	New/ Additional Construction in residential Building at No.1, Murphy St., Akkarai, Chennai.	20,38,959.00

PW.98 has deposed that on 29.10.96 and 30.10.1996 they took measurements to assess the buildings at No.1, Murphy Street, Hakkarai Village. The Asst. of Tamil Nadu Housing Board was also present. The building plan was provided by the officers of the Prevention of Corruption Department. The building was constructed during 1994-95. That was determined on the basis of electrical connection given to the building. The building had two floors. The area of the ground floor 180.59 sq. mtrs., first floor 188.68 sq. mtrs., There was slight difference in the area mentioned in the report. The report prepared by this witness is marked as Ex.P.644.

In the cross-examination, it is brought out that the value of the electrical work was evaluated by electrical Asst. Engineers Gandhi and Udayasuryan. In Ex.P.644, a sum of Rs.1,56,134/- is included as service charge. It is also elicited that, PW.98 did not provide the standard rate to the police. This witness resiled from his earlier statements during the further cross-examination by the accused, but in the reexamination by the learned Spl. P.P., confirmed the correctness of

the statements made by him during his examination-in-chief.

78.16) **Item No.190**:

190	New/ Additional Construction in Building at S.No.32/2-4, Plot Nos.S-7, Ganapathy Colony, Tr. Vi-Ka Indl. Estate, Guindy, Chennai-32.	39,34,000.00

PW.117 Era Govindan is examined to prove the valuation of this item. Accordng to this witness, he along with the Engineers of his team inspected the industrial shed at Plot No.S.7, Tr. Vi-Ka Indl. Estate on 12.11.1996. On behalf of the owners, one Krishnaprakash was present. The building comprised of three floors. There was highly decorative and ornate staircase to go to the first and second floor. There was no wall in all the three floors, but only RCC columns. All the floors were laid with marbles, ceramic tiles were fixed inside the building. Dolpur stones were fixed outside the building. Ruby red shining granites were fixed at the entrance. Walkway around the building was paved with Kota Stones. The compound wall was built all around. The area of the ground floor measured 285.12 sq. mtrs., first floor 288.66 sq. mtrs, and third floor 301.13 sq. mtrs. In the open terrace, staircase had a separate room measuring 8.65 sq. mtrs. They arrived at a conclusion that the building was built in 1991-92 by digging the foundation and on enquiry with

neighbours and by their technical experience. The total value of the building was assessed at Rs.39,34,000.00 and valuation report was prepared as per Ex.P.677.

In the cross-examination it is elicited that, he assessed the value of the materials which did not figure in the list by enquiring with traders. He did not note down the address and telephone numbers of those persons. That data was not enclosed with the valuation report. PW.117 was present when electrical engineers evaluated the electrical articles.

78.17) **Item No.191:**

191	New/ Additional Construction in Buildings and the change of roof for the works shed at MF-9, Guindy Industrial Estate, Chennai-32.	14,17,538.00

PW.117 has deposed that, he along with his team inspected the industries at Door No.MF-9, Tr. Vi-Ka Indl. Estate, Guindy on 4.11.96. A. Rajan, the representative of the owner was present at the spot. There were four workers' sheds. Two sheds had two units and the other two consisted of one unit each. In all, it had six units. The approved plan showed that only the roof was modified, but the whole building was new construction. Its foundation was laid under Rim-Pile foundation method. He arrived at the conclusion that the building was constructed in the year 1993-94 on the basis of the enquiry and on the strength of his experience. In addition to the four buildings, an

overhead tank was also constructed. Each unit had a medium sized room and two godowns. Every unit had its own independent toilets and bathrooms. Every unit had cement flooring and cemented roof. The entrance of the units was paved with carved rough stones. The area of the one unit building was 43.68 sq. mtrs. Building No.2 measured 85.95 sq. mtrs ; building No.3 measured 101.3 sq. mtrs., ; building No.4 measured 47.68 sq. mtrs. The total cost of the building was Rs.15,45,000/-. Drawings and the valuation reports of the electrical goods were enclosed with the report Ex.P.674. This witness further deposed that again he inspected the said shed on 3.1.1997 and prepared the report as per Ex.P.675. In Ex.P.675, the total value of the sheds is shown as Rs.23,83,098/- but the prosecution has included only Rs.14,17,538/- being the value of the buildings in item No.191.

In the cross-examination, it is brought out that, PW.117 evaluated the buildings pursuant to the orders of the Chief-Engineer. The buildings mentioned in Ex.P.674 are ordinary buildings and he valued them on the basis of square area method of P.W.D. He denied the suggestion that there will be likelihood of huge difference between detailed report and the evaluation report and hence he did not file the detailed report. He also denied the suggestion that his valuation report contains inflated figures as desired by the police.

78.18) **Item No. 301**:

301	Cost of renovation and additional construction between June 1992 and 1993, of the building at Plot No.102, ITI Cross, Road, Pon Nagar, Trichy, owned by Tmt. N. Sasikala (covered by Document No.2256/90 dt. 3-5-90 of S.R.O.T. O.R.B., Trichy)	39,34,000.00

PW.144 Veerabahu, Spl. Chief Officer, P.W.D. (Buildings) Madurai, has deposed that he received an order from the Chief Engineer to inspect and prepare a report of a building situate in Plot No.102 Pon Nagar, Trichy. He inspected that place along with Asst. Exec. Engineer Jayabalan, Inspector Suresh Kumar, Murugeyan. D. Vivekanandan who was in that house was present. He prepared the notes of the proceedings as per Ex.P.781. Again, on 9.4.1997 he visited the place to assess the entire building along with inspector Suresh and Asst. Exec. Engineer. Vasu, the earlier owner of the building was present. He inspected the building and prepared the report as per Ex.P.782. According to this witness, the entire flooring of the ground floor was made of granite. Ground floor was air conditioned. Granites were laid in the verandah. Pooja room had a teak wardrobe. Dining room had granite flooring. Attached toilet with geyser, front gate had decorated arches, all the rooms had curtains and related woodwork. In the first floor, bedrooms had four separate A/c. units with lower. From his experience, he

came to know that the building was constructed during 92-93.

In the cross-examination, this witness answered that the building he inspected was an old building. He handed over the notes of proceedings to the police, but they are not enclosed with Ex.P.782. The granite flooring might have been done in the year 1990 and further stated that as desired by the police, he prepared the evaluation report as per Ex.P.782. Further, this witness answered that, they have not seen the approved plan of the old building or the additional construction. But, this witness was recalled by the learned Spl. P.P. and in the re-examination he answered that the statement made by him to the effect that the building constructed in the year 1992-93 is correct.

78.19) **Item No.302**:

302 (ii)	Cost of acquisition and renovation of two flats on the fourth floor at Door No.1, Wallace Garden, I Street, Chennai-34, owned by M/s. Lex Property Development (P) Ltd., (covered by Document No.370/94 of S.R.O. Thousand lights)	Rs.34,46,032.00

PW.87 Subhiah has stated that, from July 96 to September 1999, he worked as Exec. Engineer in Tuticorin. On the instructions of the Jt.Supdt. he inspected the land and buildings belonging to Riverway Agro Products (Pvt) Ltd., situate at Serakulam Village,

on 14.11.1996. The Asst. Exec. Engineer, Jr. Engineer, The Dy. Supdt. Village Administration Officer and employees of Riverway Agro Products (Pvt) Ltd., were present. There was one farm house, three pump rooms and three borewells. From the labourers he came to know that the buildings were constructed during the year 1995-96. As bricks and cement mixtures were there, he decided that the buildings have been constructed during 95-96 only. He prepared a report as per Ex.P.518. The Village Officer and the Jt. Supdt. and the workers employed there have also signed Ex.P.518. He prepared a map of the building, noted the measurements and after returning to his office, prepared the valuation report as per Ex.P.519. This witness further stated that he prepared the valuation as per 1995-96 P.W.D. price list and in respect of the items not listed in the price list he ascertained the price from neighbouring places and his own experience. He further stated that, there is a mistake in the calculation and the total value comes to Rs.7,08,288/-.

In the cross-examination this witness answered that Ex.P.518 was written by the Asst. Exec. Engineer Kailasam. Measurements were taken while the report was being completed. On 14th he took the measurements and he himself noted them down. He came to know the price of stone pillars through enquiry from nearby people. But these details are not found in Ex.P.519. In respect of the borewells, he took the rates

of Tamil Nadu Water Board. The notes used for the preparation of the report are destroyed after preparing the report.

This witness also was recalled by the accused and he deposed against his own previous statement, but during the reexamination by the learned Spl. P.P. on 3.1.2011, he affirmed that the version stated by him stating that the constructions were made in 1995-96 is correct.

78.20) The learned Counsel has highlighted the following defects in the evaluation of the buildings viz.,

i) Measurements of buildings is not given in the valuation report. Without furnishing the measurement of cross section, it is not possible to find out the quantity of construction.

ii) Age of the building and period of the construction is not determined by acceptable and scientific methods.

iii) Basis for Calculation of the price for non-scheduled items is not provided in any of the assessments.

iv) Though the witnesses have stated that valuation is determined on the basis of the PWD rate, PWD rate book is not furnished for inspection of the Court.

v) The assessment of eight properties are stated to have been conducted between October, 1996 and December, 1996 i.e. after the check period which ended on 30.04.1996. There is no evidence to show that any constructions were made after April, 1996 till the date of inspection of the properties by the investigating agency.

vi) In almost all the assessment reports, it is stated that the constructions are valued as per the rate prevailing in 1996, but no evidence is produced before the Court as to what was the actual rate prevailing in 1996.

vii) The valuation is effected without notice to the owner and in their absence contrary to the guidelines contained in the vigilance manual.

viii) As per the vigilance manual, the calculations are required to be made on detailed estimate basis, whereas in the instant case, all the witnesses have admitted and it is borne on the valuation report produced before the Court that the valuation was done on plinth area basis.

ix) The officials who assessed the constructions were not experts in valuation

of property and none of the assessors were qualified and competent to assess the buildings or the renovations.

x) The committee was appointed by orders of the Government and the purpose of the valuation was intimated in advance to the valuers. As a result, none of the valuers were in a position to act independently.

xi) The committee was not acting in unison and there was no coordination between the members of the committee, which has resulted in apparent discrepancies in the method of valuation adopted by different members. The members of the committee, have not signed the report.

xii) No effort is made to determine the expenditure incurred by A-1 and when the said expenditure was incurred by her.

78.21) In support of his argument that the plinth are rates should not have been followed for valuation of buildings constructed by the Government servant, the learned Counsel for the accused has referred to the Circular Memo No.WKS II 3/91451 dated 6.6.1981 issued by the Chief Engineer, Public Works Department (General and Buildings) Madras, which reads as follows;

[Subject.- Buildings – Valuation of buildings for vigilance enquiry – Procedure to be followed – Instruction issued – Regarding]

Requisitions are often received from the offices of the Department of Vigilance and Anti Corruption for valuation of buildings constructed by Government Servants.

2. In this connection, it is observed that the purpose of vigilance enquiry is to assess the probable expenditure one might have reasonably expected to have incurred in putting up the construction of the building. As such, the adoption of the market rates prevailed during the actual period of construction of the building concerned will alone be the proper basis for arriving at the probable original cost of construction, since the valuation is sought for enquiry purpose, it is preferable to prepare a detailed estimate based on the schedule of rates for the actual period of constructions and the net estimated value so arrived at, shall be treated as the probable original value of construction. For this purpose, details on actual or probable period of construction shall be obtained from the Vigilance Department. For any item of work not provided for in the schedule of rates, suitable rates may be worked out or lump-sum provision of adopted on reasonable basis at the discretion of officer furnishing the valuation. The Superintending Engineers of regular circles should also see that one copy of schedule of rates is kept in separate stock file on permanent basis for reference in such matters at any later date.

3) The Executive Engineer concerned should take every effort in reporting the probable original cost of construction on the most reasonable way, indicating, in the covering letter the probable period of constructyion, the basis for the rates adopted and the period, difference in actual construction and the plan furnished by the Vigilance Department etc., so that further correspondences can be avoided or minimized.

4. The Superintending Engineers are requested to take note that the procedures adopting the plinth area rates as on the date of valuation, restricting the valuation for sanitary, electrical and water supply items to fixed percentages (such as 7-1/2 percent each) and deducting for depreciation, etc., as contemplated in C.E.'s (Buildings) Circular Memo. No.II.3/67092/73-8, dated 15th October 1973, is meant for fixing reasonable rent for private buildings taken on lease and this procedure should not be adopted for valuation of probable original cost of construction required by Vigilance Department."

78.22) There is nothing in this Circular to indicate that, plinth area rates should not be adopted in assessing the buildings. Clause No.4 of the said memo deals with the procedure to be followed for fixing the reasonable rent for private buildings taken on lease. Therefore, the argument based on the said circular is mis-conceived.

78.23) Even DW.95 examined by the defence has stated before the court: "*I have adopted plinth area rates for the evaluation of the building in my report.*" Further this witness has stated "I have produced the plinth area rate books applicable to Chennai and Chengalpattu, MGR district in Tamil Nadu for the year 93-94, 94-95 and 95-96. Through this witness the defence has marked the plinth area rates for the relevant years as per Ex.D.380, D.381 and D.382. Even in Ex.D.306 produced by this witness, he has assessed the valuation on plinth rate area in respect of the civil construction

and for non-scheduled items. Therefore, the argument of the learned Counsel that plinth area should not have been adopted for estimating the value of the buildings cannot be accepted.

78.24) The learned Counsel pointed out that, one of the fourteen persons mentioned in Ex.P.14, who participated in the assessment of the buildings is examined by the accused as DW.78 and this witness has pointed out plethora of defects in the investigation report relied on by the prosecution which is sufficient to hold that the valuation reports prepared by the prosecution witnesses are not in accordance with the established norms and the said officials were not competent to assess the building and estimate their cost.

78.25) I have gone through the evidence of DW.78 who has deposed that, during the year 1995 he was working as Asst. Exec. Engineer in Public Works Department. Ex.P.671 bears his signature. A team of experts consisting of 14 persons was constituted by the Government for assessing the value of Poes Garden House property of A-1. Out of them, 11 were Public Works Department Civil Engineers and three were Electrical Engineers. According to this witness, building valuation can be done on the basis of plinth area of the building. The other method adopted in building valuation is detailed method. The Public Works

Department S.R. rates are in respect of general items only and for non-schedule items rates are not fixed by Public Works Department. From the report Ex.P.671 it is not possible to state the basis on which the rates on special items were adopted. According to this witness, by looking at Ex.671 and Ex.671, it is not possible to verify and state whether the quantum mentioned in the abstract are correct or not. By looking at the granite marble slabs, claddings in Poes Garden building, it was not possible to say as to when they were laid. The cross-section details of 5 storeyed buildings are not enclosed to the report Ex.P.672.

78.26) In appreciating the testimony of this witness, it is relevant to note, he was only an Asst. Engineer who assisted the team and was not independently required to assess the buildings. He has admitted in the cross-examination that he has signed Ex.P.671 without raising any objections. He has also admitted that the team took the measurements of the property referred in Ex.P.671 and Ex.P.672 during the inspection and these measurements were noted in the working sheets by the team members. This evidence is in conformity with the testimony of PW.116. He has admitted that Ex.P.671 is based on plinth area rate of 93-94. It is further elicited that he did not involve himself in the preparation of the working sheet. When a specific suggestion was made to this witness that the

team had adopted detailed estimation method for valuing properties referred in Ex.P.671 and P.672, DW.78 answered "*we had also adopted plinth area method for the valuation*".

78.27) The prosecution has not denied the fact that in respect of the new constructions, plinth area rate is adopted as stated in the respective reports. The details in this regard find place in the abstracts. In the report it is specifically stated that during the assessment it was ascertained that the buildings have been constructed in the relevant year noted therein and accordingly the valuation was determined on the basis of the P.W.D. rates of the relevant year.

78.28) Though the learned Counsel for the accused has repeatedly argued that the age of construction or renovation has not been determined by the valuation team, the evidence culled out above clearly disclose that the assessing team had arrived at the year of construction in each case. In this context, it is relevant to refer to the written statement filed by the accused u/Sec. 243(1) Cr.P.C., wherein A-1 has unequivocally admitted that the renovation and the construction in respect of the item No.181 was effected during the check period. That apart, the prosecution has produced the files relating to the sanction obtained by the respective accused for constructions of the aforesaid buildings which are already discussed in the

earlier part of this judgment. The said files contain the building plans and the approval granted by the statutory authority, which corroborate the contents of the valuation reports submitted before the Court. It has also come in evidence that in some cases, the buildings are constructed in accordance with the sanctioned plans and in some cases, there is violation of the building plans. The prosecution has also produced direct evidence to show that in respect of the completed constructions electrical connection also has been taken. In the face of this evidence, the contention of the accused that the age of the buildings has not been determined and the measurements and the dimensions thereof are not specified in the report do not hold any water.

78.29) The learned Counsel for the accused has produced Exs.D.380, Ex.D.381 and Ex.D.382 which disclose the plinth area rates for preparation of rough cost estimate for the building schemes for obtaining the approval of the competent authority for adoption during 1993-94. In the said documents it is stated that the plinth area rates are inclusive of provisions of internal water supply and sanitary installations at 7.5% each on rough cost estimates and the plinth area rates are inclusive of provisions of internal electrical installations at 10% on the rough estimated cost of residential buildings and non-residential buildings and at 15% on

the rough cost estimate of hospital buildings and at 7.5% on the rough estimated cost of godown and bus stand. These documents do not help the accused who have been contending that, the plinth area rate should not be adopted in estimating the cost of the construction. Even in Ex.P.671, only for the new constructions, plinth area rate is adopted and for all other items either the scheduled rates or the lump-sum rate has been used.

78.30) Learned Counsel has referred to large number of authorities to drive home the point that the testimony of an expert witness must satisfy the basic requirements under law. It is the submission of the learned Counsel that an expert must possess expertise in the field in which he is examined as a witness. He should be absolutely independent with no stakes in the litigation. An expert must be in a position to support his reasoning with data verifiable by the Court and only then, he qualifies to be an expert witness and the testimony of such witness can be relied on by the Court for the purpose arriving at a just decision in the matter in controversy. The learned Counsel has placed reliance in the case of **White House Repellent and Jordan and another respondents (House of Lords), 1981- 1 WLR 246**, wherein at page 10, it is observed :

> *"While some degree of consultation between experts and legal advisors is entirely proper, it is*

necessary that expert evidence presented to the Court should be, and should be seen to be the independent product of the expert, uninfluenced as to form or content by the exigencies of litigation. To the extent that it is not, the evidence is likely to be not only incorrect but self-defeating".

In **State of H.P. vs. Jailal and others (1999) 7 SCC 280**, it is observed:

"An expert is not a witness of fact. His evidence is really of an advisory character. The duty of an expert witness is to furnish the Judge with the necessary scientific criteria for testing the accuracy of the conclusions so as to enable the Judge to form his independent judgment by the application of this criteria to the facts proved by the evidence of the case... The credibility of such witness depends on the reasons stated in support of his conclusions and the data and material furnished which form the basis of his conclusions."

In **Ramesh Chandra Agarwal vs. Regency Hospital Ltd., and Ors. (2009) 9 SCC 709**, it is held:

"Mere assertion without mentioning the data or basis is not evidence, even if it comes from an expert, where the experts give no real data in support of their opinion, the evidence even though admissible may be excluded from consideration as affording no assistance in arriving at the correct value."

On the same point, Sri. Amit Desai, the learned Senior Counsel for A-3 and A-4 has referred to the case

of **Magan Bihari Lal vs. The State of Punjab (1977) 2 SCC 210**, wherein, dealing with the evidentiary value of the report of handwriting expert, the Hon'ble Supreme Court has held that,

> "*…it would be extremely hazardous to condemn the appellant merely on the strength of opinion evidence of the handwriting expert. It is now well settled that expert opinion must always be received with great caution and perhaps none so with more caution than the opinion of the handwriting expert. There is a profusion of precedential authority which holds that it is unsafe to base a conviction solely on expert opinion without substantial corroboration.*"

On the requirement that the opinion evidence of an expert could be relied on only when it is corroborated by other evidence, the learned Counsel has referred to the case of **Musheer Khan and another v. State of Madhya Pradesh (2010) 2 SCC 748**, wherein, it is observed that, before the Court can appreciate the relevance of the finger prints, the Court has to look to the substantive evidence. Similar proposition is laid down in the case of **Shashi Kumar vs. Subodh Kumar, AIR 1964 SC. 529** as under;

> "*before acting on such evidence, it is usual to see if it is corroborated either by clear direct evidence or by circumstantial evidence".*

78.31) It is the submission of the learned Counsel that in the instant case, even though it has come in evidence that the architect was examined by the

investigating officer and his statement was recorded, neither the said architect nor the contractor are examined by the prosecution which could have been the best evidence to prove the alleged expenses incurred for the construction. The learned Counsel pointed out that in Annx-III at Sl. No.208, a sum of Rs.20,000/- is shown under the head "Expenditure" paid by A-4 to the architect, but shockingly, in the valuation report prepared by PW.107, a sum of Rs.43 lakhs is shown as the amount paid to the architect, which itself is sufficient to show that the prosecution has resorted to dubious methods to inflate the figures so as to create suspicion in the mind of the Court on the magnitude of the assets purported to be held by the accused.

78.32) Though the learned Counsel has made much of the non-examination of the architect and the contractor, the non-examination of the witnesses by themselves cannot be taken as a circumstance weakening the case of the prosecution if the prosecution is otherwise able to substantiate the fact in controversy by the evidence produced before the Court. In this context, it is apposite to refer to the very same decision relied on by the learned Counsel for A-3 reported in (1974) 3 SCC 388, wherein, at para 13, it is observed as under;

> "*It is no doubt true that the prosecution is bound to produce witnesses who are essential to the unfolding of the narrative on which the*

prosecution is based. Apart from that, it cannot be laid down as a rule that, if a large number of persons are present at the time of the occurrence, the prosecution is bound to call and examine each and every one of these persons. The answer to the question as to what is the effect of the non-examination of a particular witness would depend upon the facts and circumstance of each case. In case enough number of witnesses have been examined with regard to the actual occurrence and their evidence is reliable and sufficient to base the conviction of the accused thereon, the prosecution may well decide to refrain from examining the other witnesses. Likewise, if any of the witnesses is won over by the accused party and as such is not likely to state the truth, the prosecution would have a valid ground for not examining him in Court. The prosecution would not, however, be justified in non-examining a witness on the ground that his evidence even though not untrue would go in favour of the accused."

78.33) In the instant case, there cannot be any dispute that, the Engineers examined by the prosecution are competent to estimate the valuation of the structures. The accused themselves have relied on the valuation report prepared by the P.W.D. Engineers, who were part of the team to controvert the reports prepared by the prosecution witnesses. It is not explained by the prosecution as to why the reports prepared by DW.78 and DW.83 are preferable to the reports prepared by the entire team which are proved in a Court of law. Undisputedly, the actual cost incurred for the constructions is within the knowledge of the

accused. It has come in evidence that, contractors and architects were appointed in connection with the construction. The learned Counsel for A-4 himself has referred to the payment made to the architect, who is examined by the accused as DW.88. Under the said circumstance, instead of relying on the reports of DW.78 and DW.83, the accused could have very well produced the actual bills for having purchased the materials and could have examined the contractors and the persons who supplied the materials in proof of the actual cost incurred for the constructions.

78.34) It is pertinent to note that the accused do not dispute the measurement of the buildings and the nature of the constructions and the quality of the materials used therein. The witnesses examined by the prosecution have specifically deposed about the use of high quality marble and exquisite decorative articles and use of teakwood for the doors and windows and for other purposes. No doubt it is true that the prosecution has not produced any direct evidence in proof of the cost of these special items and has solely relied on the oral testimony of the above witnesses who have merely stated that they ascertained the price of the marbles and other special items from the market. But, it should not be forgotten that the special items having been procured by the accused from the concerns known to them, the price paid thereto is specially within the

knowledge of the accused. Having regard to the burden cast on the accused in view of the provisions of Sec. 13(1)(e) of the Act, which requires the accused to offer satisfactory explanation when the existence of assets are proved by the prosecution, the accused were not prevented from adducing necessary evidence to show that the value of the special items quoted by the prosecution is more than the price paid by them in respect of these special items.

78.35) No doubt it is true that, an attempt is made by the accused to prove the cost of the marbles by examining DW.96 and through him, the copies of invoices are marked as Ex.D.210 series. But, on going through his evidence, it is seen that the rates furnished by him relate to the year 1999, whereas, the buildings in question are proved to have been constructed between 1994 and 1996. Therefore, even the rates spoken to by DW.96 cannot be accepted. The invoices produced by this witness do not tally with the description of the marbles noted in the respective valuation reports. Therefore, I do not find any justifiable reasons to accept the arguments of the learned counsel for the accused regarding the valuation adopted by the prosecution. However, as the prosecution has not produced convincing evidence in support of the value fixed by the PWD Engineers in respect of the value of the special items and there being

some dispute regarding the payments of the architect's fees, in order to meet the ends of justice, it would be proper to reduce the over all cost of constructions by 20% of the total estimation given by the prosecution witnesses. In this way, by reducing the total cost of constructions by 20%, the cost of the new and additional constructions of the buildings effected by the accused during the check period is determined at Rs.22,53,92,344.00.

79. ***IV: GOLD AND DIAMOND JEWELLERY:***

ANNEXURE – II

Item Nos. 284 – 290

284	86 items of Jewels of Selvi J. Jayalalitha as evaluated by M/s. VBC Trust on 31.3.1991.	Rs.17,50,031.00
285	62 items of Jewels claimed to be of Tmt.N.Sasikala as evaluated by M/s. VBC Trust on 31.03.1991	Rs. 9,38,460.00
286	26 items of Jewels of Selvi J. Jayalalitha as evaluated by M/s.VBC Trust on 16.01.92	Rs.19,30,852.00
287	34 items of Jewels purporting to be of Tmt.N.Sasikala as evaluated by M/s. VBC Trust on 16.01.1992	Rs. 17,54,868.00
288	41 items of Jewels of Selvi J. Jayalalitha as evaluated by M/s. VBC Trust on 31.3.92 Trust on 31.03.1991.	Rs. 23,90,058.25

289	228 items of Jewels of Selvi J. Jayalalitha as evaluated by M/s.Kirtilal Kalidas & Co. -	Rs.1,40,75,958.00
290	Value of 394 items of jewels seized from the house of Selvi J. Jayalalitha during2/96 (after excluding 74 items of jewels out of 468 Jewels already evaluated by M/s. Kirtilal Kalidas & Co. (21 items of jewels) and M/s. VBC Trust (53 items of jewels).	Rs.3,12,67,725.00
295	Gold Jewellery Plain/ studded (studded with Diamonds) weighing 39.22 carets of diamond and 777.73 grams of Gold presented to V.N.Sudhakaran and Sathiyalakshmi at the time of their Betrothal by J.Jayalalitha on 12.6.95 Gold Rs.2,95,061.50 Diamonds Rs. 8,99,320.00 Total Rs.11,94,381.00 ==========	Rs.11,94,381.00

Item Nos.284 and 285 of Annx–II are shown in Annexure-I at Sl. No. 44 and 45 as the assets at the beginning of the check period as on 01.07.1991. Therefore, the value of these two items amounting to Rs.26,88,491.00 cannot be included in the computation under this head.

79.1) **PW.259**, the Investigating Officer has stated that, on 06.12.1996 he obtained two search warrants from the Chennai Metropolitan Principal Sessions Court, one to search No.36, Poes Garden and another to

search Jeedi Metla property. On 7.12.1996, he came to know that, A-1 was arrested in another case. Hence, he went to the office of the City Commissioner, Chennai and sought permission to meet A-1. He met A-1 and explained her about the search warrant and required her to send her representative to assist in the search. She authorized Mr. Bhaskaran and Mr. Vijayan as her representatives. Accordingly, PW.259 sent PW.256 with a team along with Mr. Vijayan to Hyderabad. On 7.12.1996 at 12.30 pm., he along with his team went to No.36, Poes Garden and met Mr. Bhaskaran, the representative of A-1. He permitted to conduct the search. A superficial search was carried out from 7.12.96 to 12.12.96. After the search on 12.12.96, the valuable jewels were kept in two separate rooms and sealed and keys were given to Mr. Bhaskaran. On 20.12.96, they got the rooms opened through Bhaskaran to value the jewels. PW.125 Vasudevan verified and valued the jewels and prepared a report. The gold and diamond jewels valued by PW.125 were seized through a mahazar as per Ex.P.703. Since it was a holiday, he kept the seized articles in Nandanam branch treasury. The silver articles were not seized. They were kept in 36, Poes Garden in a separate room under lock and key handed over to Bhaskaran.

79.2) Ex.P.703 is the mahazar dt. 21.12.1996. It reads, "*Today 20.12.1996 between 15.30 hours and 8.30*

hours on 21.12.1996 in the premises of the house bearing Door No.36 Poes Garden including 31-A Poes Garden, Chennai belonging to Selvi J. Jayalalitha, in the presence of two authorized representatives (1) Tr. V. Baskaran S/o. Tr. V. Velayudhan, 159, Karpagambal Nagar, Kattiwakkam, Madras-41 and (2) Tr. S. Shanmugham S/o. Tr. A.N. Sundar Vinayagam, No.18, Appu Mudali Street, Mylapore, Madras-4 and the official witnesses (1) Tr. T.A.T. Abraham, P.A. (Genl) to the Collector of Chennai and (2) Tr. P.C. Krishnamoorthy, Spl. Tahasildar, Urban Land Development, Mylapore, Chennai, the following jewellery which were inspected, examined and certified by Tr. M.V. Vasudevan, Appraiser, Customs (Expert in jewellery) were seized as per the orders of the Hon'ble Prl. Sessions Court in reference Crl.M.P. No.7882/96 dated 19.12.1996".

79.3) In the said mahazar, the details of 468 items of gold jewellery with their weight and distinguishing marks are detailed. Item No.469 is VIP Maxima suitcases-5 Nos. Under Ex.P.705, 13 gold items of jewellery were seized from the house bearing Door No.16, Chevalier Sivaji Ganeshan, T. Nagar, Chennai.

79.4) All the pages of the said seizure mahazar running to 51 pages are signed by all the persons named in the report and including V. Bhaskaran and in the last page the said Bhaskaran has acknowledged receipt of the copy of the said mahazar.

79.5) The accused have not disputed the seizure of the gold and diamond jewellery as stated in Ex.P.703 & P.705. But in the written statement filed u/Sec.243 (1) Cr.P.C. have disputed the weight and valuation of the gold jewellery and silver articles, A-1 in her written statement has taken up a plea that, as per the seizure lists i.e., Ex.P.698, 699 and 700, gold jewellery weighing 23,113 grams were seized from No.36 Poes Garden and 4,475 grams were seized from 31-A Poes Garden. All these jewellery were acquired before the check period. In addition A-2 Mrs. Sasikala also owned 1,802.400 grams of jewellery. Thus, the total amount of jewellery available earlier to check period was 28,137.800 grams excluding the mementos like sword, crown, scepter etc., which belonged to AIADMK party of the total weight of 3,365.800 grams. The prosecution has not given any explanation for the deficit in the weight of the gold jewellery that is seized compared to what was possessed by her earlier to check period. It is the further contention of A-1 that all the above acquisition of the jewellery were declared by her in her wealth tax assessment for the year 1991-92 i.e., before the check period as per Ex.P.2142. The mementos were kept with her only for safe custody and the treasurer of AIADMK party has claimed the mementos as belonging to the party. Therefore, the entire value under the heading jewellery is liable to be excluded.

i) In the written statement filed u/Sec. 313 Cr.P.C., A-1 has furnished the calculation regarding the gold jewellery as under:

Total quantity of gold jewellery seized including mementos	27589.17 grams
Less mementos belonging to AIADMK party	3365.80 grams
Balance	24223.37 grams
Already disclosed in the wealth tax Returns and accepted by the Department on 20.11.1992	21280.30 grams
Balance to be accounted	2943.07 grams

79.6) It is the stand of A.1 that there is no evidence to show that either A.1 or A.2 or other accused in the case purchased jewellery or gold from any one during the check period. The valuation of the jewellery given by PW.125 is *ex-facie* wrong. He has valued the jewellery as on December 1996. As a result, there is no acceptable material to arrive at the value of the jewellery. It is further contended that the variation in the items of jewellery is on account of remaking of old jewellery into new patterns, whereas, the case of prosecution is a mathematical impossibility. Thus it is contended that the entire value shown by the prosecution under the head Jewellery is liable to be excluded.

79.7) In order to discharge the onus cast on the prosecution that these jewellery were acquired by the accused during the check period, the prosecution has

relied on the testimony of **PW.155** Subbu Raj who has deposed that, for the last 10 years, he was working as the Manager in "Kirti Lal Kalidas & Company", Jewellers in Rajaveedhi Kovai. One Mr. D. Shantakumar is the Administrative Shareholder of their Company. The Company's name is found in appraiser's list recognized by the Central Government. During November, 1992 he and M.D. Shant Kumar went to the house of A-1. After five minutes, they were called inside. Mrs. Shashikala came there. Jewels were found in four or five trays. They showed 19 items of jewels which were purchased in 1986-87 and asked them to value those items. PW.155 M.D.Shant Kumar weighed those 19 items separately and noted on a paper. Afterwards, they were shown 44 jewels in another tray which were purchased in 1987-88 and were asked to assess their value. PW.155 weighed them separately and noted in a paper. Then 69 items which were bought in 1988-89 were asked to be valued and they were weighed separately and noted in a paper. Thereafter, 96 items which were purchased in 1989-90 were valued and they were weighed and noted in a paper. Totally, PW.155 weighed and assessed 228 jewels. Among them few were diamond jewels and others were golden jewels. The purchase receipts were not shown to him. He came to Kovai with the details marked on paper and on that basis prepared four separate reports and sent them to Chennai through

courier service. PW.155 further deposed that he was given the copy of the income tax returns filed for the year 1986, wherein 7040 grams of gold were shown. Ex.P.857 is the assessment report in respect of 19 items. They included the value of 7040 grams of gold jewels in that assessment. Thus the total assessment value for the year 1986-87 is Rs.22,95,392/-. Ex.P.858 is the assessment of the 44 items. In this also, they included the already reported value of the jewels. Thus, the total assessment value for the year 1987-88 is Rs.46,37,590/-. Ex.P.859 is the assessment report in respect of 69 items. The total assessment value for the year 1988-89 is Rs.78,10,400/-. Ex.P.860 is the report in respect of 75 diamond jewels and 21 gold jewels and the total value for the year 1989-90 is Rs.1,41,18,091/- PW.155 further deposed, along with the assessment report, they submitted four bills towards their remuneration, but till date, they have not received that amount. This witness further stated that, he and Shant Kumar were enquired by the Police and during the enquiry, they compared the assessment list with the seized jewels and when compared, they found only 29 items assessed by them matched with the items shown in the list. In his chief-examination, he has detailed the said 29 items which matched with the items shown in the list.

In the cross-examination it is elicited that, from 1986 onwards, every year on behalf of the Company,

they used to go to the house of Selvi J. Jayalalitha and assess the gold and diamond jewelers shown by her. The details of jewels found in Ex.P.860 are the jewels which A-1 had before 31.03.1990. As per that date, A-1 had 948.71 carat diamonds and 21,280.300 grams gold jewellery. As on that date, the value of gold and diamond jewels was Rs.1,41,18,091/-. This witness further answered that he did not say that 29 items of jewels assessed by them matched with the jewel list prepared by the officers. During the cross-examination this witness answered that under compulsion of the police, he deposed as per his chief-examination. This witness was recalled by the Public Prosecutor and subjected to reexamination on 18.01.2011 as under:

Qn: In her examination-in-chief you have stated that only 29 items of jewellery found in Ex.P.703 matched with the assessment reports prepared by you till 1992. But in cross-examination dated 23.01.2003, it is stated that you did not say that only 29 items of jewels assessed by you match with the jewel list prepared by the officers. Among the two versions, which one is correct?

Ans: The first version i.e., what I have stated in my examination-in-chief is correct.

In the further cross-examination by the counsel for A-1, a question was posed to this witness :

Qn: In cross-examination also you have deposed truth?

Ans : Yes.

79.8) **PW.179**, Srihari has deposed that he is running a jewellery shop in the name Ummidi Bangaru Chetti Trust at T.Nagar, Chennai. He is one of the Trustees in that jewellery shop. His brother V. Sudhakaran is another Trustee. The letter V.B.C.D is embossed on all the jewellery sold from their shop. He is a recognized jewellery assessor appointed by Central Government. He assessed A-1's jewels in the year 1975. A-1 had purchased jewels from their shop after 1975. When A-1 was Chief-Minister, her representatives contacted him through telephone and purchased gold and diamond jewels and silver articles for A-1. They paid money for the jewels, but never asked for receipt. When A-1 was the Chief-Minister, he assessed and certified the jewels for the purpose of Income Tax. In those certificates, he has mentioned the gold and diamond jewels, their quantity, weight and value. Once, he made one diamond ottiyanam (daboo–hip belt) for A-2 and received the making charges. During his examination, this witness produced the copies of the certificates prepared by him which were marked as Ex.P.1010 to 1016. This witness has given the list of 53 items of the jewels which were found similar to the items described in Ex.P.703.

In the cross-examination it is elicited that he was called approximately 10 times by the police for enquiry

and during those enquiry, the police forced him to sign on written papers, for which he refused. It is further elicited that the police seized approximately 300 receipt books from their Company and returned it back approximately after one year. He further answered that he did not give the documents relating to Ex.P.1010 to Ex.P.1016 to the police and further stated that while tendering evidence before the Court, he did not examine Ex.P.703 and without seeing the jewels and perusing the details mentioned in Ex.P.703, he cannot say whether they are included in the assessment report. He also denied that the representatives of A-1 had contacted him regarding purchase of jewellery. He further stated that he made the statement that diamond ottiyanam was made for A-2 under the compulsion of the police and since he did not make any ottiyanam, question of handing over to A-2 did not arise.

Since the witness resiled from his earlier statement made in the examination-in-chief, he was recalled at the instance of the Public Prosecutor and in the re-examination, he was questioned as under;

Qn: In your examination-in-chief you have given details with regard to the valuation of the jewellery done by you is true and correct.

Ans: Yes it is true and it is out of my free will.

79.9) In reply to the cross-examination by the counsel for A-2, the witness answered "*value of diamonds, value of golden jewellery, pattern of jewellery, studded, diamond studded jewellery and their value, Belgium cut diamonds, Indian cut diamonds, facets carats in that respect I have been asked in my cross-examination, based on quality and carats I have given in my cross-examination. Those details have not been mentioned in my reports. But I have taken those details into consideration. The details are not mentioned in the reports.*"

79.10) Ex.P.1010 is the *valuation* report given by PW.179 pertaining to the valuation of 62 items. The gross weight of the jewels is shown as 4553.600 grams and the value Rs.1,09,8206.

Ex.P.1011 is the valuation report dt. 31.03.1991 pertaining to 26 items. The gross weight is shown as 1782.950 and the value Rs.19,30,852/-

Ex.P.1012 is dt. 16.01.1992 for 26 items weighing 1782.950 and the value is Rs.19,30,852.10.

Ex.P.1013 is dt. 31.3.1992. 31 items are valued. Weight is 2827.300 and the value is Rs. 23,90,058.25.

Ex.P.1010 to 1013 stand in the name of A-1.

Ex.P.1014 is dt. 31.3.91 for 46 items weighing 1563.65 grams – Rs.3,94,689/-

Ex.P.1015 is dt. 31.3.1991 in respect of 34 items weighing 1931.100 grams valued Rs.17,54,868.00

Ex.P.1016 is dt. 16.01.1992 in respect of 34 items, gross weight 1931.100 grans valued Rs.17,54,868.90.

These three valuation reports stand in the name of A-2 Sasikala.

Ex.P.858 is the valuation report dt. 17.11.1992 issued by Kirtilal Kalidas & Co., marked through PW.155 in respect of 75 items, total weight 21280.300 valued Rs.1,41,18,091.00

Ex.P.2206 marked through PW.227 (is the assessment order) in respect of the assessment year 1991. Ex.P.2206 is the wealth tax return for the said year filed on 25.02.1993. In this statement, the details of gold and silver are stated as under;

"Jewellery – Gold and Diamonds value as on 31.03.1990 based on the valuation report dt. 16.01.1992 after making proportionate adjustments.

Rs.3200 x 1754869 4334	= Rs.12,95,704
Silver 5 kgs. At Rs. 6443-15% Value	= Rs. 27468."

Ex.P.2179 is the wealth tax return filed on 20.11.1992 for the year 1991-92. In this statement, jewellery – gold and diamond is valued as

Rs.1,10,13,946/- and silverwares at Rs.70,61,400/-. In the note, it is stated "the increase in value of the jewellery shown as on 31.3.91 with valuation as on 31.03.90 is on account of general increase in value of jewellery and also due to certain items of jewellery received as gifts during the year. Silverwares received as gifts have been duly considered in the wealth statement. Valuation report is being filed".

In the assessment order for the assessment year 1991-92, the Commissioner of Wealth Tax has accepted the value of the jewellery at Rs.1,50,56,146/-, value of the silver 12.5 kg., at Rs.6,646/- per kg. Rs.83,07,500. Ex.P.2124

79.11) **PW.125** Vasudevan has deposed that in 1991 he joined service as an Assessing Officer in the Postal Appraiser Department, in Customs Department. So far he has assessed and certified 500 to 600 times gold, diamonds and precious stones. On 09.12.1996 he was called by the Commissioner and Dy. Commissioner of Customs Department to go over to Anti Corruption and Prevention Office, accordingly the Anti Corruption and Prevention Officers took him to house No.36, Poes Garden belonging to A-1. Already PW.259 was there. He was introduced to him. Bhaskar, Special Collector, Tr.Krishnamurty, Advocate Shekhar and Chandrashekhar and Selvi J. Jayalalitha's aunt were present there. Apart from PW.259, Sri.Kalyana

Sundaram and Purushottaman of the Police Department were also present. He was taken there to assess the gold jewellery, diamond jewellery and silver articles. He assessed the gold, diamond and silver articles in the houses i.e., No.36 and No.31-A, he did the assessment from 09.12.1996 to 12.12.1996. He used Metlar Electronic Balance to weigh the gold and diamond jewellery. First he checked the balance properly by keeping equal weights on both sides. He checked the gold standard by rubbing the gold on the touchstone, used by goldsmith. This test is known as "Streak Test" to check, if the diamonds were pure, he used a 10 x lens to assess the value of the diamonds, what is called 4-C, carat weight, cut, clarity and colour was taken into consideration. He prepared a separate value report for the jewellery in No.36 Poes Garden as per Ex.P.698. The gold ornaments and diamond studded in gold ornaments in No.36, Poes Garden, the total weight was 23 Kgs 113 grams. The gold value on that day was Rs.91,57,253. The value of diamonds was Rs.2,43,92,790/-. The total value of gold and diamond gold jewellery was Rs. 3,35,50,043/-. Apart from him, PW.259 and Tr. Bhaskar also signed Ex.P.692.

79.12) In No.31-A Poes Garden House, there were 42 jewel boxes. In all the 42 boxes, there were jewels. Along with this, there were wrist watches in some boxes. There were 131 jewels in the 42 jewel boxes. The total

weight of the jewels was 4 kgs and 475 grams. The value of the gold on that day was Rs.17,37,266/-. The value of diamond studded in gold was Rs.30,24,550/-. The total value of gold and diamond studded in gold jewels was Rs.47,61,816/-. Bhaskar PW.259 and other officers have signed Ex.P.699. PW.125 further deposed that he prepared a consolidated report as per Ex.P.700 and affixed his signature on all the reports. Through this witness, the prosecution has marked the gold and diamond jewellery and the jewel boxes containing these items as MOs. 2 to MOs. 577 and the 4 suitcases as MOs. 578 to 582.

79.13) PW.125 further deposed that, while valuing the gold, he did not add the making charges and wastages and he took into consideration only the value of the gold and to fix the value of the diamonds, he took into consideration its cutting, colour, carat weight (4C). The value of the rubies, emeralds, pearls, corals and sapphire were excluded. This witness further deposed that first he weighed the ornaments and then deducted the approximate weight of the stones and accordingly determined the weight of the gold and its value. The gold used was 18 to 22 carats. Some jewels were made out of 14 carats and he valued them accordingly. In some jewels it is mentioned KDM. Before submitting a value report, he made a small notes as per Ex.P.706

and P.707. During his further examination, MOs. 592 to 608 were also marked for the prosecution.

79.14) 481 items of gold and diamond jewellery seized under the above mahazars has been marked as Material Objects as under;

Sl. No.	MATERIAL OBJECTS	Sl. No.	MATERIAL OBJECTS
1	MO 3	25.	MO 28
2	MO 4	26.	MO 29
3	MO 5	27.	MO 30
4	MO 6	28.	MO 31
5	MO 7	29.	MO 32
6	MO 8	30.	MO 33
7	MO 9	31.	MO 34
8	MO 10	32.	MO 35
9	MO 11	33.	MO 36
10	MO 12	34.	MO 38
11	MO 13	35.	MO 39
12	MO 14	36.	MO 40
13	MO 15	37.	MO 41
14	MO 16	38.	MO 42
15	MO 18	39.	MO 43
16	MO 19	40.	MO 44
17	MO 20	41.	MO 45
18	MO 21	42.	MO 46
19	MO 22	43.	MO 47
20	MO 23	44.	MO 48
21	MO 24	45.	MO 49
22	MO 25	46.	MO 50
23	MO 26	47.	MO 51
24	MO 27	48.	MO 52

49.	MO 54	81.	MO 80
50.	MO 55	82.	MO 81
51.	MO 56	83.	MO 82
52.	MO 57	84.	MO 83
53.	MO 58	85.	MO 84
54.	MO 59	86.	MO 85
55.	MO 60	87.	MO 86
56.	MO 61	88.	MO 87
57.	MO 62	89.	MO 88
58.	MO 63	90.	MO 89
59.	MO 64	91.	MO 90
60.	MO 65	92.	MO 91
61.	MO 66	93.	MO 93
62.	MO 67	94.	MO 94
63.	MO 68	95.	MO 96
64.	MO 69	96.	MO 97
65.	MO 70	97.	MO 99
66.	MO 71	98.	MO 100
67.	MO 72	99.	MO 101
68.	MO 73	100	MO 102
69.	MO 74	101	MO 103
70.	MO 75	102	MO 104
71.	MO 76	103	MO 105
72.	MO 77	104	MO 106
73.	MO 79	105	MO 107
74.	MO 108	106.	MO 149
75.	MO 109	107.	MO 150
76	MO 110	108.	MO 151
77.	MO 111	109.	MO 152
78.	MO 112	110.	MO 153
79.	MO 113	111.	MO 154
80.	MO 114	112.	MO 155

113.	MO 115	146.	MO 156
114.	MO 116	147.	MO 157
115.	MO 118	148.	MO 158
116	MO 120	149.	MO 159
117.	MO 121	150.	MO 160
118.	MO 123	151.	MO 161
119.	MO 125	152.	MO 162
120.	MO 127	153.	MO 163
121.	MO 129	154.	MO 164
122.	MO 130	155.	MO 165
123.	MO 132	156.	MO 166
124.	MO 134	157.	MO 167
125.	MO 136	158.	MO 168
126.	MO 138	159.	MO 169
127.	MO 140	160.	MO 170
128.	MO 142	161.	MO 171
129.	MO 144	162.	MO 172
130.	MO 146	163.	MO 173
131.	MO 148	164.	MO 174
132.	MO 175	165.	MO 206
133.	MO 176	166.	MO 208
134.	MO 177	167.	MO 209
135.	MO 178	168.	MO 210
136.	MO 179	169.	MO 212
137.	MO 180	170.	MO 213
138.	MO 181	171.	MO 214
139.	MO 183	172.	MO 215
140.	MO 184	173.	MO 216
141.	MO 185	174.	MO 217
142.	MO 186	175.	MO 219
143.	MO 187	176.	MO 220
144.	MO 188	177.	MO 221
145.	MO 189	178.	MO 222

179.	MO 190	212.	MO 224
180.	MO 191	213.	MO 225
181.	MO 193	214.	MO 226
182.	MO 195	215.	MO 228
183.	MO 196	216.	MO 230
184.	MO 198	217.	MO 231
185.	MO 199	218.	MO 233
186.	MO 201	219.	MO 235
187.	MO 203	220.	MO 237
188.	MO 204	221.	MO 239
189.	MO 241	222.	MO 271
190	MO 243	223.	MO 273
191.	MO 244	224.	MO 275
192.	MO 245	225.	MO 276
193.	MO 247	226.	MO 278
194.	MO 248	227.	MO 279
195.	MO 249	228.	MO 280
196.	MO 250	229.	MO 281
197.	MO 251	230.	MO 283
198.	MO 252	231.	MO 284
199.	MO 253	232.	MO 285
200.	MO 254	233.	MO 286
201.	MO 255	234.	MO 288
202.	MO 256	235.	MO 290
203.	MO 258	236.	MO 293
204.	MO 259	237.	MO 294
205.	MO 260	238.	MO 295
206.	MO 261	239.	MO 296
207.	MO 262	240.	MO 297
208.	MO 263	241.	MO 298
209.	MO 264	242.	MO 299
210.	MO 266	243.	MO 300
211.	MO 267	244.	MO 301

245.	MO 268	278.	MO 302
246.	MO 270	279.	MO 303
247.	MO 304	280.	MO 327
248.	MO 305	281.	MO 328
249.	MO 306	282.	MO 329
250.	MO 307	283.	MO 330
251.	MO 308	284.	MO 331
252.	MO 309	285.	MO 333
253.	MO 310	286.	MO 334
254.	MO 311	287	MO 335
255.	MO 312	288.	MO 336
256.	MO 313	289.	MO 337
257.	MO 314	290.	MO 338
258	MO 315	291.	MO 339
259.	MO 316	292.	MO 340
260.	MO 317	293.	MO 341
261.	MO 318	294.	MO 342
262.	MO 319	295.	MO 343
263.	MO 320	296.	MO 345
264.	MO 321	297	MO 346
265.	MO 322	298.	MO 348
266.	MO 323	299.	MO 350
267.	MO 324	300.	MO 351
268.	MO 325	301.	MO 352
269.	MO 326	302.	MO 353
270.	MO 354	303.	MO 388
271.	MO 355	304.	MO 389
272.	MO 356	305.	MO 390
273.	MO 357	306.	MO 391
274.	MO 359	307.	MO 392
275.	MO 360	308.	MO 393
276	MO 361	309.	MO 394
277.	MO 363	310.	MO 395

311.	MO 364	344.	MO 396
312.	MO 366	345.	MO 397
313.	MO 367	346.	MO 398
314.	MO 368	347.	MO 399
315.	MO 370	348.	MO 400
316.	MO 371	349.	MO 401
317.	MO 372	350.	MO 402
318.	MO 374	351.	MO 403
319.	MO 375	352.	MO 404
320.	MO 377	353.	MO 405
321.	MO 378	354.	MO 407
322.	MO 379	355.	MO 408
323.	MO 381	356.	MO 409
324.	MO 382	357.	MO 410
325.	MO 384	358.	MO 411
326.	MO 385	359.	MO 412
327.	MO 387	360.	MO 413
328.	MO 414	361.	MO 447
329.	MO 415	362.	MO 449
330.	MO 416	363.	MO 451
331.	MO 417	364.	MO 453
332.	MO 418	365.	MO 454
333.	MO 419	366.	MO 455
334.	MO 420	367.	MO 457
335.	MO 422	368.	MO 458
336.	MO 423	369.	MO 459
337.	MO 424	370.	MO 461
338.	MO 425	371.	MO 463
339.	MO 427	372.	MO 464
340.	MO 429	373.	MO 466
341.	MO 430	374.	MO 467
342.	MO 431	375.	MO 468
343.	MO 433	376.	MO 469

377.	MO 435	410.	MO 471
378.	MO 436	411.	MO 473
379.	MO 437	412.	MO 475
380.	MO 438	413.	MO 476
381.	MO 439	414.	MO 477
382.	MO 441	415.	MO 478
383.	MO 443	416.	MO 479
384.	MO 444	417.	MO 480
385.	MO 445	418.	MO 481
386.	MO 482	419.	MO 515
387.	MO 483	420.	MO 516
388.	MO 484	421.	MO 518
389.	MO 485	422.	MO 520
390.	MO 486	423.	MO 522
391.	MO 487	424.	MO 523
392.	MO 488	425.	MO 525
393.	MO 489	426.	MO 526
394.	MO 491	427.	MO 527
395.	MO 492	428.	MO 529
396.	MO 493	429.	MO 531
397	MO 495	430.	MO 532
398.	MO 496	431.	MO 534
399.	MO 498	432.	MO 536
400.	MO 499	433.	MO 538
401.	MO 500	434.	MO 539
402.	MO 502	435.	MO 540
403.	MO 503	436.	MO 542
404.	MO 504	437.	MO 545
405.	MO 506	438.	MO 547
406.	MO 507	439.	MO 548
407.	MO 508	440.	MO 549
408.	MO 510	441.	MO 550
409.	MO 511	442.	MO 551

443.	MO 512	470.	MO 552
444.	MO 514	471.	MO 553
445.	MO 555	472.	MO 598
446.	MO 556	473.	MO 599
447.	MO 557	474.	MO 600
458.	MO 558	475.	MO 601
459.	MO 559	476.	MO 602
450.	**MO 560**	477.	MO 604
451.	MO 561	478.	MO 605
452.	MO 562	479.	MO 606
453.	MO 563	480.	MO 607
454.	MO 564	481.	MO 608
455.	MO 565		
456.	MO 566		
457.	MO 567		
458.	MO 568		
459.	**MO 569**		
460.	MO 570		
461.	MO 571		
462.	MO 572		
463	MO 573		
464.	MO 574		
465.	MO 575		
466.	MO 577		
467.	MO 593		
468.	MO 595		
469.	MO 596		

In the cross-examination it is elicited that PW.125 is an appraiser and not a valuer. He is a Central Government employee. Till then he did not assess the

gold and diamond certificates given by Anti Corruption and Prevention cases of the State Government. He was deputed by the Asst. Commissioner orally. During those 7 days, he did not apply for leave. Out of the 7 days, he was totally engaged with his work line and he did not attend his office work. It is further elicited that Ex.P.698 to 701 were not prepared by him and he did not know who prepared those documents. The rate of the jewels was fixed as on 09.12.1996. To prepare the report, Ex.P.698 to P.701, model report was prepared. He only corrected the model reports. In his report he has not shown the gold weights and diamonds separately. He has mentioned the weight of gold and diamonds approximately. Ex.P.704 is the copy of the reports of Ex.P.698 to 701. On 20.12.1996 when he signed the report, he did not compare the model report given by him earlier. It is further elicited that on 23.02.1996 he was taken to the Registrar of Chennai Metropolitan Civil Court and in front of the Registrar, he weighed the jewellery and identified them.

79.15) Sri. B.Kumar, the learned Counsel for A-1 has staunchly disputed the valuation reports relied on by the prosecution and has also questioned the competence and expertise of PW.155, PW.177 and PW.259 to value the gold and diamond articles and to compare them with the returns submitted by the accused. At the outset, the learned Counsel pointed out

that, in Annexure-II, the prosecution has listed 871 items of gold and diamond as possessed by accused Nos.1 and 2. But, admittedly, items Sl.No.284 and 285 are shown in Annexure-I as the assets held by A-1 at the beginning of the check period. These two items are excluded, the A-1 and A-2 are required to explain the possession of only 723 items, totally amounting to Rs.5,14,10,467/-. In the instant case, its an admitted fact that A-1 is an Income Tax Assessee since 1965. Ever since her minority, A-1 has been filing Income Tax returns as well as Wealth Tax returns as per the Wealth Tax Rules. For the assessment year 1986-87 to 1990-91, A-1 submitted the Income Tax and Wealth Tax returns in November, 1992. Along with the Wealth Tax returns for the relevant year, a certificate issued by the Registered Valuer was appended as per Ex.D.857 to Ex.D.860. It is the submission of the learned Counsel that the Registered Valuer Sri. T. Shant Kumar of Kirtilal Kalidas and Company has certified the weight and value of the gold and diamond jewels in the possession of A-1 during the relevant year. It is pointed out that in Ex.D.857 it is stated that the gross weight of diamond jewellery already declared as on 31.3.1987 is 7040 grams.

Date	Description	Gross Weight	Net Weight	Value
31.3.87	Already declared	7040.000	7040.000	14,29,331
Total wt. & Value of above Jewels			7556.650	22,95,392

79.16) A reading of Ex.P.2124 reveals that A-1 filed her return of wealth before the Income Tax Authorities on 12.11.1992. In the said return, she has declared the total value of jewellery – gold and diamond at Rs.20,95,366/-. In the note appended at the foot of the statement reads "*the increase in value of jewellery shown as on 31.03.1987 with valuation as on 31.03.1987 is on account of general increase in value of the jewellery and also due to certain items of jewellery received as gifts during the year. A valuation report is being filed*". In the assessment order Ex.P.2177, the Asst. Commissioner of Income Tax has observed that a valuation report dt. 17.11.1992 was filed on 26.03.1993 in response to the notice under Section 16 (2) & 16(4) of the Act. According to this report, in addition to 7040 grams of gold jewellery valued at Rs.14,29,331/- disclosed in the statement accompanying the 1986-87 return, the assessee is seen to have acquired 19 further items of diamond jewellery of 101 .49 carats of gross weight, 516.650 grams valued as A.B.T. 8, 66,061/-. The valuation report does not indicate the itemwise particulars of gold jewels. This value as per valuation report is accepted subject to rectification.

79.17) If the above returns are read along with the evidence of PW.155 and PW.179 makes it clear that these items were valued in the month of November 1992 and the valuation reports prepared by PW.155 and

PW.179 were produced along with the wealth returns filed for the previous year 1986-87 onwards.

79.18) Thus, what emerges from the above evidence is that, at the commencement of the check period, A-1 was in possession of only 7040 grams of gold jewellery. As already noted above, A-1 herself has admitted in the wealth returns that, increase in the value of jewellery is on account of the jewellery received as gift during the year. This declaration presupposes that during the year 1992, A-1 had received gold jewellery. Under the said circumstance, she is estopped from contending that all the jewellery seized by the prosecution was in her possession before commencement of the check period. This conclusion gets fortified from the testimony of PW.155 who has categorically stated before the Court that, he was called to prepare the valuation report only in November, 1992 and as required by A-1 and A-2, he prepared different valuation report for the relevant years commencing from 1986-87, even though the bills for the purchase of the said jewellery were not produced before him. From the evidence of this witness, it stands established that the valuation reports were prepared only for the purpose of submitting the wealth tax returns in the year 1992 by segregating the articles for the previous years at the whims and fancy of A-1. Admittedly, A-1 was not in possession of any bills for purchase of this gold and

diamond jewellery as on the date of filing the wealth returns. There is also no explanation by the accused as to how the gold was accumulated during the years. Under the said circumstances, merely because the wealth tax returns were filed by her before the initiation of the criminal proceedings does not exonerate her of her liability to explain the source of the huge quantity of gold and diamond articles. Even during the trial, A-1 has failed to furnish any satisfactory explanation except stating that all the jewellery were in her possession from the commencement of the check period. But the evidence discussed above proves it otherwise.

79.19) Another important aspect that emerges from the evidence of PW.155 and PW.179 is that, Ex.P.1014 to Ex.P.1016 valuation reports were prepared in the name of A-2 in order to facilitate her to file wealth returns in her name in respect of the gold ornaments described threin. There is no evidence as to when and how A-2 acquired these gold and diamond articles. It has come in evidence that her husband was in Govt. service till 1991. If so, in all probability, the source for acquisition of these assets would have been available with A-2 and could have been produced before the Court to explain her ownership over these jewellery. The fact that in 1992 while preparing the valuation reports in relation to the gold jewellery possessed by A-1, separate valuation reports were prepared in the

name of A-2 leads to the inference that in order to avoid the large scale disclosure of the gold and diamond jewellery possessed by A-1, some of these items were declared in the name of A-2. This amounts to a serious instance of abetment and conspiracy alleged against the accused. The very fact A-2 is unable to explain the source of acquisitions of these valuables, it could be presumed that A-2 has aided and abetted A-1 in holding the said assets in her name.

79.20) From the above evidence, the prosecution has proved the seizure of gold and diamond jewellery of the total weight of 27588 grams. But as it is proved in evidence that 7040 grams of gold and diamond jewellery were in possession of A-1 prior to the check period, the said quantity is required to be left out from the total computation of the value of the gold and diamond jewellery found in the possession of A-1. Thus, the total weight of the gold jewellery found in the possession of A-1 as on 30.04.1996 comes to 20548 grams.

79.21) Regarding the valuation of the gold as in 1992, we have the reliable material in the assessment order Ex.P.2206, wherein, the assessing officer has adopted the rate of gold as on 1991-92 at Rs.4,334/- per 10 grams. The learned counsel for A-1 has produced the copy of Circular No.646 dt. 15.03.1993 issued under Rule 19 of Sch. III of Wealth Tax Act,

wherein, the same rate is published by the concerned authorities. Thus, the value of 20548 grams of gold found in possession of A-1 during the check period is calculated as below:

20548 x Rs.433/- = Rs.8,90,55,032/-

It has come in the evidence of PW.125 that, while valuing the gold, he did not add the making charges and wastages and took into consideration only the value of the gold and to fix the value of the diamonds he took into consideration the cutting, colour carat weight. He has further stated that, first he weighed the ornaments and then deducted the approximate weight of the stones and accordingly determined the weight of the gold and its values. This witness has separately given the value of the diamonds at Rs.2,43,92,790/-. Since the gross weight of 7040 grams is deducted, the proportionate value of the diamonds comes to Rs.1,62,61,820/-. Thus, adding this figure to the value of the gold as above, the total value of the gold and diamond jewellery found in the possession of A-1 during the check period comes to Rs.2,51,59,144/-

80. V: **SILVER ARTICLES:**

In Annexure-I, the prosecution has detailed the assets in the possession of the accused at the beginning

of the check period i.e., as on 1.7.1991. at Sl. No. 46 of Annx.-I as under ;

Sl. No 46	Silver ware weighing 700 kgs (as per the IT Returns filed by Selvi J. Jayalalitha) (Valaue worked out at the rate of Rs. 4000/- per KG.,	Selvi J. Jayalalitha	Rs. 28,00,000/-

80.1) In Annx-II relating to the assets found in possession of the accused at the end of the check period i.e., as on 30.4.1996 at Sl. No. 291, it is stated as under;

Sl. No. 291	Silver ware weighing 1116 kgs. The value of 700 kgs at Rs. 4,000/- per kg + 416 kgs at Rs. 5,000/- per kg = Rs. 28,00,000/- + Rs. 20,80,000/- (as per search list & estimation) (as observed during search)	Rs. 48,80,000/-

ii) Regarding silver articles, A.1 has taken up a plea that in the wealth tax returns filed by her for the year 1990-91, she had disclosed a quantity of 550 Kgs. of silver. This return has been accepted by the Assessing Authority. In the next assessment year ending on 31st March, 1991, she had disclosed the value of silver possessed by her at Rs.83,07,500. The rate per kilo adopted by the Income Tax officer was Rs.6,646 per kg., to which there was statutory deduction of 15% allowable under the Wealth Tax Act. Thus, before the check period, she had declared 1,250 Kgs. of silver and

the same has been duly assessed as per Ex.P.2142. Thus, the silver seized of 1,116 Kg., stands fully explained.

80.2) The written statement filed by A-1 in response to the examination u/Sec. 313 Cr.P.C., at page 10 is extracted here below;

> "*The prosecution has sought to add a value of 1,116 kgs of silver seized on the search of 36 and 31-A, Poes Garden as an asset requiring an explanation. PW 210 has given misleading evidence in this regard. In the Wealth Tax Returns for the assessment year 1990-91, I had disclosed a quantity of 550 kgs of silver. The Returns has been accepted and assessment order made. The next assessment year 1991-92 with the previous year ending on 31st March, 1991, I had disclosed the value of silver possessed by me at Rs. 83,07,500/-. The rate per kg of silver, adopted by the I.T. officer was Rs. 6,646/- per kg, to which thee was statutory deduction of 15 per cent allowable under the Wealth Tax Act. Thus, in this process, the quantity of silver declared would amount to 1250 kgs. Thus, before the check period, I had 1250 kgs of silver duly disclosed and assessed. In the next assessment year viz., 1992-93, which is exhibited as P-2142, it is accepted that I have possessed 1250 kgs of silver. Thus, the silver seized of 1116 kgs stand fully explained. Hence, no addition is liable to be made on account of possession of silver*".

80.3) A-1 has relied on the Wealth Tax Returns filed by her before the Wealth Tax Authorities as per Ex. P-2142. It is relevant to note that the said returns was filed on 23.11.1992 for the assessment year 1992-93 declaring a net wealth of Rs. 5,81,94,815/- This was processed u/Sec. 16 (1) (a) of the Wealth Tax Act and intimation, dt. 15.12.1992 was issued. In response to the notice issued u/Sec. 15 (2) of the Wealth Tax Act, assessee representative Sri R. Rajagopal, Chartered Accountant appeared before the assessing authorities and the assessment appears to have been completed on 21.3.1995, wherein the value of silver weighing 1250 kgs at Rs.8,040/- per kg appears to have been taken into account for determination of the Wealth Tax payable by A-1.

80.4) The prosecution has also let in evidence by examining PW.210 the Dy. Commissioner of Income-tax to the effect that in the Property Tax Returns filed by A-1 for the assessment year 1991-92, she had shown Rs. 30,21,450/- as the value of the silver vessels and in the Property Tax Returns for the assessment year 1991-92, the value of the silver articles was shown as Rs.70,61,400/-.

80.5) PW-125, has deposed that on 12.12.1996 he assessed the silver articles at No. 36 Poes Garden and the silver articles were displayed by the Anti Corruption

officers and he prepared a separate assessment report Ex. P-701. As per that report, he valued 1116 kgs. of silver articles at Rs. 55,80,000/-. When the said evidence was put to A-1 in her examination u/Sec. 313 Cr.P.C., A-1 replied that the I.O. Mr. Nallama Naidu was not authorized to conduct investigation u/Sec. 17 of the PC Act. He behaved in an unethical manner in bringing many silver articles from outside and mixing them up with her silver articles in order to show an inflated figure.

80.6) In answer to question Nos. 499 and 500, A-1 has replied as under;

> "*Silver items were also shown in my Wealth Tax Returns before the check period. No silver items were purchased during the check period. Mr. Vasudevan himself has said that he had not physically weighed the silver articles, but had arrived at the value based on the information given by the prosecution i.e. DVAC. The DVAC made him colluded with their valuation. Moreover, the valuation was done in my absence.*"

80.7) Regarding the silver articles, PW 259 the I.O. has deposed that on 7.12.1996 at 12.30 p.m. along with his team went to No. 36, Poes Garden and met Bhaskaran, the representative of Miss. Jayalalitha and gave the details. During their search, he prepared 3 observation mahazars and one seizure mahazar. At that time, the gold and diamond jewellery and silver articles

were valued by Vasudevan PW.125 and prepared assessment of the articles. When this evidence was put to A-1 in her 313 examination, her reply is that, as per the DV & AC Manual, the valuation has to be done in her presence. Deliberately the valuation has been estimated excessively. The items of jewellery owned by her earlier to check period, have not been deducted. Those are the matters of record as she has filed Wealth Tax Returns disclosing them.

80.8) After completing the investigation, by covering letter, dt. 14.4.1997, the I.O. appears to have forwarded Annexures I to VII to A-1 affording an opportunity to her to satisfactorily account for the possession of the properties and pecuniary resources found to be disproportionate to her known sources of income. It is marked as Ex. P-2318. She was also asked to explain about the possession of silver ware weighing 1116 kgs valued at Rs. 48,80,000/-. The reply issued by A-1 through her counsel Sri K.A. Panchageshan, dt. 24.4.1997 is marked as Ex.P-2319. The relevant portion of it, is extracted below;

> "*Under the Code of Crl. Procedure, she cannot be compelled to give any written statement, especially touching any matter under investigation. She does not empower to construe that she has no material to satisfactorily account for the said quantum of assets if she failed to furnish her explanation to your letter. She will*

offer her explanation to the court during trial, if any charge sheet is filed against her."

80.9) As already discussed above, in the wealth tax returns filed by her as per Ex.P.2179 she has categorically admitted that silverwares were received as gifts during the year. This declaration is consistent with the case of the prosecution that, the additional silverware amounting to 416 kgs were acquired by her during the check period. A-1 has not produced any reliable evidence in proof of the source for acquisition of the silverware. As a result, it could be safely inferred that 416 kgs of silver is the illegal acquisition of A-1.

80.10) PW.125 has valued the silver at the rate of Rs.5,000/- per kg. whereas, in the Wealth Tax assessment order relied on by the accused, the silver is seen to have been valued at Rs.6,646/- per kg. Since the rate adopted by PW.125 is advantageous to the accused, adopting the said rate, the value of 416 kgs. of silver is assessed at Rs.20,80,000/- which is added to the over all assets of A-1 acquired during the check period.

81. VI: ***FIXED DEPOSITS AND SHARES***:

Item Nos.258 to 277

The details of the fixed deposits and shares purchased by the accused during the check period are

detailed in the below table which are not in dispute. PW.182 and PW.277 and PW.49, PW.156 and PW.303, PW.164, 174 have spoken about these documents and the relevant F.D.s are marked in evidence, which are also not in dispute. Hence, the value of these fixed deposits and shares amounting to Rs.3,42,62,728/- is added in the total computation.

258	Fixed Deposit in Canara Bank Mylapore in the name of Selvi J. Jayalalitha under Kamadenu Deposit. (KDR No.950485 dt 27.5.94)	16,03,545.00
259	F.D. in Canara Bank Mylapore in the name of M/s. Jaya Publications under Kamadenu Deposit (KDR No.941263 dt. 19.9.94)	1,49,544.00
260	F.D. in Canara Bank Mylapore in the name of M/s. Jaya Publications under Kamadenu Deposit (TDR No.649868 dt. 20.4.95)	5,00,000.00
261	F.D. in Canara Bank Mylapore branch in the name of M/s. Jaya Publications (KDR /941261 dt. 19.9.94)	71,218.00
262	F.D. in IB, Abirampuram in the name of M/s. Super Duper (P) Ltd., (TDR/649865 dt. 25.3.95)	5,00,000.00
263	-do- (TDR/649866 dt. 25.3.95)	5,00,000.00
264	-do- (TDR/ 649867 dt. 25.3.95)	5,000000.00
265	F.D. in Kothari Oriental Finance in the name of A-1 (FDR No/ 47740 dt. 29.8.95)	1,00,000.00
266	-do- (FDR/ 64280 dt. 29.7.95) By renewal of FDR 48173	1,00,000.00
267	-do- (FDR 64302 dt. 29.7.95) by renewal of FDR 48172	1,00,000.00
268	F.D. in Sriram investments in the name of A-1 by renewal of FDR (F-1945) renewed from F.D. 19451 (47437 dt 29.5.91)	3,00,000.00

269	-do- (5006835 dt 9.8.94) By renewal of FDR / 5006345	30,00,000.00
270	F.D. in Sriram Investments in the name of A-1 (5007694 dt 12.9.94)	15,00,000.00
271	-do- By renewal of FDR No. F 71533 and F 21330 which is to mature on 29.1.98 Dt 29.12.94	5,00,000.00
272	-do- 5015594 dt 22.3.95	15,00,000.00
273	-do- 5015955 dt 22.3.95	10,00,000.00
274	-do- 5025367 dt 19.10.95	20,00,000.00
275	Investment in equity shares in Madras Oxygen and Acetylene Company Ltd., Coimbatore by A-1's mother.	000
276	Shares in Kunal Engg.	000
277	F.D. in Canfin Homes in the name of A-1 (352/94 dt 6.3.95)	1,00,00,000.00
298	Amount invested under R.I.P. (Reinvestment plan by A-1 in Indian Bank, Abirampuram Branch) vide receipt No.176580 dt 18.6.92	1,00,00,000.00
303	Amount deposited in MIDR 70/9 with CBI, Secunderabad, after renewal of earlier MIDRs 66/9, 68/33 and 60/9. SB A/c. No.20614	3,00,000.00
306	Amount deposited in the name of Master Vivek in Indian Bank, (on receipt of terminal benefits of his father Tr. V. Jayaraman)	38,421.00
	Total	3,42,62,728.00

82. VII) ***CASH BALANCE IN BANK ACCOUNTS:***

Item Nos.193 to 229, 296, 300-304

PW.162-Subramaniam, Sr. Manager, Canara Bank, Mylapore Branch, PW.182-Arunachalam, Chief Manager, Indian Bank, Abirampuram Branch and PW.201-C.K.R.K. Vidhya Sagar, officer, Canara Bank,

Mylapore Branch, have spoken about each of these items with reference to the extract of the statement of accounts which are marked in evidence and are not disputed by the accused. Hence, the entire cash balance in the bank accounts of the accused amounting to Rs.97,47,751.32 is taken into account.

CASH BALANCE AS PER ANNEXURE-II

ITEM NO.	NATURE OF ASSETS	VALUE (IN RS.)
193	Cash balance as on 30.4.1996 in the SB Acc. No. 4110 of Indian Bank, Abhiramapauram opened on 12.9.1994 in the name of Master J. Vivek, S/o J. Elavarasi,	2,42,211.50
194	Cash balance as on 30.4.1996 of C.A. No. 1134 of Indian Bank, Abhiramapuram opened on 23.11.1994 in the name of J. Elavarasi (Signora Business Enterprises,	167.20
195	Cash balance as on 30.4.1996 of C.A. No. 1071 of Indian Bank, Abhiramapuram opened on 11.3.1994 in the name of N. Sasikala (Fresh Mushrooms Prop.)	771.26
196	Cash balance as on 30.4.1996 of C.A. No. 1107 of Indian Bank, Abhiramapuram opened on 31.8.1994 in the name of J. Elavarasi (Lex Property Development (P) Ltd.,	85,342.25
197	Cash balance as on 30.4.1996 of C.A. No. 1068 of Indian Bank, Abhiramapuram opened on 30.3.1994 in the name of V.N. Sudhakaran,	1,32,221.00
198	Cash balance as on 30.4.1996 of C.A. No. 2018 of CB, Mylapore opened on 12.10.1990 in the name of Selvi J. Jayalalitha,	19,29,561.58
199	Cash balance as on 30.4.1996 of C.A. No. 1171 of Indian Bank, Abhiramapuram opened on 28.3.1995 in the name of J. Elavarasi.	3,40,527.95
200	Cash balance as on 30.4.1996 of SB Acc. No. 23832 of CB, Mylapore opened on 16.4.1991 in the name of Selvi J. Jayalalitha,	1,70,570.13
201	Cash balance as on 30.4.1996 of C.A. No. 2277 of CB, Mylapore opened on 10.11.1993 in the name of M/s Metal King in which Sasikala is the proprietrix,	2,900.28

202	Cash balance as on 30.4.1996 of C.A. No. 2196 of CB, Mylapore opened on 1.12.1992 in the name of Smt. Sasikala	1,889.28
203	Cash balance as on 30.4.1996 of C.A. No. 2047 of CB, Mylapore opened on 26.9.1990 (on transfer Form Kellys Branch) in the name of Jaya Publications in which Selvi J. Jayalalitha & Smt. N. Sasikala are the partners,	20,79,885.12
204	Cash balance as on 30.4.1996 of SB Acc. No. 23218 of CB, Mylapore opened on 23.5.1990 in the name of Smt. N. Sasikala,	1,095.60
205	Cash balance as on 30.4.1996 of CA No. 1245 of CB, Guindy opened on 2.1.1995 in the name of Smt. N. Sasikala (Metal King),	3,17,232.21
206	Cash balance as on 30.4.1996 of CA No. 2220 of CB, Mylapore opened on 7.4.1993 in the name of V.N. Sudhakaran,	47,453.64
207	Cash balance as on 30.4.1996 of CA No. 1689 of CB, Anna Nagar (East) opened on 1.12.1993 in the name of V.N. Sudhakaran (Maha Subhalakshmi Kalyana Mandapam),	3,17,475.64
208	Cash balance as on 30.4.1996 of SB Acc. No. 24621 of CB, Mylapore opened on 25.2.1992 in the name of V.N. Sudhakaran,	61,430.00
209	Cash balance as on 30.4.1996 of C.A. No. 1179 of Indian Bank, Abhiramapuram opened on 5.5.1995 in the name of Jaya Finance Pvt., Ltd.,	1,760.00
210	Cash balance as on 30.4.1996 of C.A. No. 2219 of CB, Mylapore opened on 7.4.1993 in the name of J. Elavarasi,	1,18,198.00
211	Cash balance as on 30.4.1996 of SB Acc. No. 25389 of CB, Mylapore opened on 23.1.1993 in the name of J. Elavarasi,	894.00
212	Cash balance as on 30.4.1996 of CA No. 2133 of CB, Mylapore opened on 3.2.1992 in the name of Smt. N. Sasikala,	560.55
213	Cash balance as on 30.4.1996 of CA No. 2250 of CB, Mylapore opened on 29.7.1993 in the name of Smt. N. Sasikala & V.N. Sudhakaran (i.e., Anjaneya Printers),	10,75,335.64
214	Cash balance as on 30.4.1996 of CA No. 2061 of CB, Mylapore opened on 21.3.1991 in the name of Selvi J. Jayalalitha & Smt. N. Sasikala (M/s Sasi Enterprises),	4,59,976.22
215	Cash balance as on 30.4.1996 of C.A. No. 1050 of Indian Bank, Abhiramapuram opened on 27.1.1994 in the name of M/s Jaya Real	167.55

	Estate,	
216	Cash balance as on 30.4.1996 of C.A. No. 1152 of Indian Bank, Abhiramapuram opened on 25.1.1995 in the name of Smt. N. Sasikala & V.N. Sudhakaran (i.e., Super Duper TV Pvt., Ltd.,)	5,46,577.50
217	Cash balance as on 30.4.1996 of C.A. No. 1059 of Indian Bank, Abhiramapuram opened on 27.1.1994 in the name of Smt. N. Sasikala & V.N. Sudhakaran (M/s JJ Leasing & Maintenance),	1,838.00
218	Cash balance as on 30.4.1996 of C.A. No. 1062 of Indian Bank, Abhiramapuram in the name of Smt. N. Sasikala, Smt. J. Elavarasi & V.N. Sudhakaran (M/s JS Housing Corpn.),	13,671.80
219	Cash balance as on 30.4.1996 of C.A. No. 1058 of Indian Bank, Abhiramapuram opened on 27.1.1994 in the name of Smt. N. Sasikala (M/s Green Garden Apartments Farm House), Smt. J. Elavarasi & V.N. Sudhakaran,	146.70
220	Cash balance as on 30.4.1996 of C.A. No. 1049 of Indian Bank, Abhiramapuram opened on 27.1.1994 in the name of Smt. N. Sasikala, V.N. Sudhakaran & Smt. J. Elavarasi (M/s Jaya Contractors & Builders),	10,891.00
221	Cash balance as on 30.4.1996 of C.A. No. 1044 of Indian Bank, Abhiramapuram opened on 15.12.1993 in the name of Selvi J. Jayalalitha & Smt. N. Sasikala (M/s Sasi Enterprises),	1,02,490.18
222	Cash balance as on 30.4.1996 of C.A. No. 1149 of Indian Bank, Abhiramapuram opened on 23.3.1995 in the name of V.N. Sudhakaran, Smt. J. Elavarasi & Smt. N. Sasikala (M/s Sakthi Construcitons),	1,02,490.00
223	Cash balance as on 30.4.1996 of C.A. No. 1146 of Indian Bank, Abhiramapuram opened on 23.3.1995 in the name of Smt. N. Sasikala, Smt. J. Elavarasi & V.N. Sudhakaran (M/s Gopal Promoters),	1,02,490.18
224	Cash balance as on 30.4.1996 of C.A. No. 1140 of Indian Bank, Abhiramapuram opened on 23.3.1995 in the name of Smt. N. Sasikala, Smt. J. Elavarasi & V.N. Sudhakaran (M/s Lakshmi Constructions),	1,02,490.18
225	Cash balance as on 30.4.1996 of C.A. No. 1113 of Indian Bank, Abhiramapuram opened on 13.9.1994 in the name of V.N.	358.70

	Sudhakaran & Smt. J. Elavarasi (M/s Meadow Agro Farms Pvt. Ltd.,)	
226	Cash balance as on 30.4.1996 of C.A. No. 1095 of Indian Bank, Abhiramapuram opened on 6.8.1994 in the name of Smt. J. Elavarasi & V.N. Sudhakaran (M/s M/s. Riverway Agro Products (P) Ltd.)	2,916.61
227	Cash balance as on 30.4.1996 in the BOM, Anna Nagar (vide SB Acc. No. 5158) opened on 28.2.1990 in the name of Selvi J. Jayalalitha,	2,05,152.06
228	Cash balance as on 30.4.1996 in the CBI of Secunderabad in SB Acc. No. 20614 opened on 19.5.1989 in the name of Selvi J. Jayalalitha,	3,84,760.67
229	Cash balance as on 30.4.1996 in the CBI of Secunderabad in SB Acc. No. 23792 opened on 29.1.1993 in the name of Smt. N. Sasikala,	2,34,000.00
296	Cash balance as on 30.4.1996 in CDS-ITP Acc. No. 32 of Selvi J. Jayalalitha in CBI, T. Nagar Branch, Chennai,	21,380.00
300	Cash balance as on 30.4.1996 in SB Acc. No. 38746 of CB, Kellys Branch opened on 30.12.1988 in the name of Smt. N. Sasikala,	17,502.98
304	Cash balance as on 30.4.1996 in CA No. 1952 of CB, Myalpore of Namadhu MGR.,	5,10,968.16
	TOTAL . . .	**97,47,751.32**

82.1) In proof of the above items, the prosecution has marked the following documents:

Item Nos.	Exhibits (P)	
193	1138	True copy of statement of account of SB No. 4110 in Indian Bank, Abhiramapuram, Madras for Master Vivek from September, 1994 to January, 1996;
194	1318	Statement of account of CA No. 1134 of M/s Signora Business Enterprises (P) Ltd., in Indian Bank, Abhiramapuram Branch from 23.11.1994 to 7.5.1996;
195	1117	True copy of statement of account of CA No. 1068 in Indian Bank, Abhiramapuram, Madras from March, 1994 to April, 1995 for M/s Fresh Mushrooms;

196	1324	Statement of account of CA No. 1107 of M/s. Lex Property Development (P) Ltd., Property Development (P) Ltd., in Indian Bank, Abhiramapuram from 31.8.1994 to 7/1996;
197	1111	True extract of statement of account of V.N. Sudhakaran in CA No. 1068 in Indian Bank, Abhiramapuram Branch;
198	1382	Statement of account of CA No.2018 of A-1, dt. 1.4.1994 in Canara Bank, Mylapore from 1.7.1991 to 12.9.1999;
199	1109	True extract of statement of account of J. Elavarasi in C.A. No. 1171 in Indian Bank, Abhiramapuram Branch;
200	1377	Xerox copy of statement of account of CA No. 23832 of A-1 in Canara Bank, Mylapore from 16.4.1991 to 2.8.1999;
201	2081	True extract of statement of account of CA No. 2277 of M/s Metal King in Canara Bank, Mylapore from 11.11.1993 to 23.9.1996;
202	1519	Statement of account of CA No. 2196 in the name of A-2 in Canara Bank, Mylapore from 1.12.1992 to 30.11.1993;
203	1903	Statement of account of CA No. 2047 of M/s Jaya Publications in Canara Bank, Mylapore from 1.7.1991 to 11.9.1996;
204	1510	Statement of account of SB No. 23218 in the name of A-2 in Canara Bank, Mylapore from 23.5.1990 to 28.4.1997;
205	2081	Statement of account.
206	1576	Statement of account of A-3 of Acc. No. FGCA 2220 in Canara Bank, Mylapore from1.4.1994 to 10.4.1999;
207	1966	Statement of account of CA No. 1689 of Maha Subhalakshmi Kalyana Mandapam in Canara Bank, Anna Nagar (East) from 27.8.1993 to 31.12.1996;
208	1572	Statement of account of V.N. Sudhakaran of SB Acc. No. 24621 in Canara Bank, Mylapore from 25.2.1992 to 2.8.1999;
209	1106	True extract of statement of account of Jaya Finance Pvt., Ltd., in C.A. No. 1179 in Indian Bank, Abhiramapuram Branch;
210	1618	Statement of account of A-4 in CA No. 2219 in Canara Bank, Mylapore from7.4.1993 to 16.7.1996;
211	1613	Statement of account of A-4 in SB Acc. No. 25389 in Canara Bank, Mylapore from 23.1.1993 to 2.8.1999;
212	2031	Statement of account of CA No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore from 3.2.1992 to 5.1.2000;

213	2088	True extract of statement of account of C.A. No. 2250 of M/s Anjaneya Printers Pvt., Ltd., in Canara Bank, Mylapore from 29.7.1993 to 5.1.2000;
214	1940	Statement of account of CA No. 2061 of M/s Sasi Enterprises in Canara Bank, Mylapore from 1.8.1991 to 18.10.1996;
215	1160	True copy of statement of account of Jay Real Estate in C.A. No. 1050 in Indian Bank, Abhiramapuram Branch from 27.1.1994 to 31.3.1996;
216	1034	True copy of statement of account of Super Duper TV Pvt., Ltd., in CA No. 1152 in Indian Bank, Abhiramapuram Branch from January, 1995 to May, 1996;
217	1036	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras of Rs. 5,73,000/- to the credit of Super Duper TV Pvt., Ltd., in CA No. 1152 by Ram Vijayan, dt. 22.2.1995;
218	1170	Statement of account of CA No. 1062 of JS Housing Development in Indian Bank, Abhiramapuram Branch from January, 1994 to September, 1997;
219	1189	True copy of statement of account of CA No. 1058 of Green Farm Houses in Indian Bank, Abhiramapuram Branch from 27.1.1994 to 21.7.1996;
220	1248	Statement of account of CA No. 1049 of Jaya Contractors and Builders in Indian Bank, Abhiramapuram Branch from 27.1.1994 to 31.3.1994;
221	1255	Statement of account of CA No. 1044 of Sasi Enterprises in Indian Bank, Abhiramapuram Branch from 14.7.1995 to 13.7.1996;
222	2016	Statement of A/c.
223	1974	Statement of A/c.
224	1980	Statement of A/c.
225	1266	Statement of account of CA No. 1113 of Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch from 13.9.1994 to 23.7.1995;
226	1298	Statement of account of CA No. 1095 of M/s Riverway Agro Products (P) Ltd., in Indian Bank, Abhiramapuram Branch from 6.8.1994 to 25.6.1996;
227	1560	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in CA No. 2196, dt. 22.8.1995;
228	936	Statement of account of SB No. 20614 of Central Bank of India, Secunderabad in the name of Ms. Jayalalitha from 25.3.1991 to 2.5.1997;
229	937	Statement of account of SB No. 22792 Central Bank of India, Secunderabad in the name of N. Sasikala from 29.1.1993 to 17.9.1996;

300	975 977	True xerox copy of extract of SB Acc. No. 38671 of Canara Bank, Kellys Branch, Madras in the name of J. Jayalalitha; True xerox copy of extract of SB Acc. No. 38746 of Canara Bank, Kellys Branch, Madras in the name of Mrs. Sasikala;
304	1635	Statement of account of M/s Namadhu MGR in CA No. 1952 in Canara Banka, Mylapore from 1.7.1991 to 30.4.1996;

83. VIII) ***VEHICLES***:

Item Nos.230-257, 299

PW-57 R. Gopal, Commercial Manager working at VSD Motors Ltd., has deposed regarding the transactions that had taken place at VSD Motors Ltd., and has identified the invoices issued by him and the amount collected through the cheques as under:

Particulars Of the vehicle	Dt. of invoice	Name of the purchaser	Amount Rs.	Mode of payment
Tata Siera	22.7.1992 (Ex. P-222)	Selvi Jayalalitha	4,01,131.00	Cheque, dt. 18.7.'92 (Ex. P-223)
Tata Mobile	12.12.1994 (Ex. P-224)	Jaya Publica-tions	2,81,169.00	Cheque (Ex. P-225)
Tata Estate	22.7.1992 (Ex. P-226)	,,	4,06,106.00	Cheque (Ex. P-227)
Tata Siera	18.8.1992 (Ex. P-228)	Mrs. Sasikala	3,88,376.00	Cheque, dt. 18.7.'92 (Ex. P-229)

Tata Siera	30.3.1996 (Exs. P-230 & P-231)	,,	10,60,790.00	Cheque (Ex P-232)
Tata Sumo	16.12.1994 (Ex. P-233)	Sasi Enter-prises	3,15,537.00	Cheque, dt. 10.12.'94 (Ex. P-234)

83.1) **PW-58** Jayaraman is the Sales Manager at APT Maruthi. According to this witness, on 25.1.1991, APT Maruthi sold a Maruthi Gypsy vehicle to Selvi Jayalalitha for a price of Rs. 2,03,424.54 and an advance of Rs. 1,83,422/- was paid through a cheque on 26.10.1990. Ex. P-235 is the invoice containing the details.

On 22.12.1994 a Maruthi 800 car was sold to Metal King company as per invoice (Ex. P-236) for a sum of Rs. 2,22,485.19.

On 19.1.1995 one Maruthi Esteem car was sold to Sasi Enterprises as per invoice (Ex. P-237) for a sum of Rs. 5,25,132/-. The amount was paid in cash.

Maruthi Gypsy	25.1.1991 (Ex. P-235)	Selvi Jayalalitha	Rs. 2,03,424.54	Cheque, dt. 26.10.'90 (Ex. P-235)
Maruthi 800	22.12.1994	Metal King	2,22,485.19	Invoice Ex. P-236
Maruthi Esteem car	19.1.1995	Sasi Enter-prises	5,25,132.00	Invoice Ex. P-237)

83.2) **PW-59** Sekar has spoken about the sale of two Tracks jeeps to Selvi Jayalalitha during the year 1989 for Rs.1,22,407/-. According to this witness, on 18.11.1993 they sold a Tempo Traveller Mini bus to Sasi Enterprises as per invoice at Ex.P-238 for Rs.4,24,268/- and received the amount by cheque, dt. 29.11.1993 and issued the receipt as per Ex. P-239.

On 16.5.1995 a Tempo Trax of Country model was sold to V.N. Sudhakaran as per Ex. P-240 for a price of Rs. 2,89,683.28 and till date, that amount has not been paid to the company.

On 18.4.1991 a Tempo Trax vehicle was given to AIADMK HQs as per invoice No. Ex. P-241 for a price of Rs. 2,03,979/- and on the same day, another Tempo Trax was supplied to AIADMK HQs as per invoice No. Ex. P-242 for a price of Rs. 2,03,979/-. The vehicle was delivered through invoices Exs.P-241 and P-242 and the amount of Rs.4,97,958/- was paid through a cheque.

Two Tracks jeeps Tempo Traveller Mini bus	1989 8.11.1993	Selvi Jayalalitha Sasi Enter-prises	Rs. 1,22,407.00 4,24,268.00	Cheque, dt. 29.11.1993 (Ex. P-239)
Tempo Trax	16.5.1995	V.N. Sudha-karan	2,89,683.28	Invoice Ex. P-240
Tempo Trax ,,	18.4.1991 ,,	AIADMK HQs,,	2,03,979.00 2,03,979.00	Invoice Ex. P-241 & P-242

83.3) **PW.60** Ramachandran, a partner in Hex Mobiles, Chennai has deposed that, as per the invoice, dt. 24.3.1988, a Swaraj Mazda vehicle was sold to Selvi Jayalalitha for Rs. 1,76,172.67/- as per Ex. P-243.

Again as per the invoice ex. P-244, they sold another bus Swaraj Mazda to Selvi Jayalalitha for a price of Rs. 2,99,845/-.

Ex.P-245 is the invoice for having sold the Swaraj Mazda to Jaya Publications on 29.3.1991. The sale amount was Rs. 3,75,719.66. The amount was paid through a DD, dt. 28.3.1991.

This witness has further deposed about 3 invoices for purchase of 3 Swaraj Mazda buses (without seats) for Anjaneya Printers on 25.3.1996 as per Exs. P-246, 247 and 248 and has deposed that the price of eacxh bus was Rs. 5,56,999.99 (a total cost was Rs. 16,70,999.97). The whole amount was paid in cash.

Swaraj Mazda	24.3.1988	Selvi Jayalalitha	Rs. 1,76,172.67	Ex. P-243
Swaraj Mazda		Selvi Jayalalitha	2,99,845.00	Invoice Ex. P-244
Swaraj Mazda	29.3.1991	Jaya Publica-tions	3,75,719.66	D.D. Dt. 28.3.91 Ex. P-245
Swaraj Mazda (3)	25.03.1996	Anjaneya Printers	5,56,999.99 x 3 = 16,70,999.97	Ex.P.246, 247 & 248

83.4) **PW-61** Sundar Kumar**,** Sales Manager, Sun Shetty Motors, Chennai has deposed about the purchase of Contessa car by Selvi Jayalalitha as an MLA on 24.5.1990 as per Exs. P-249 and P-250 prior to the cheque period.

Contessa car	24.5.1990	Selvi Jayalalitha	Exs. P-249 and P-250

83.5) **PW-62** Dharmaraj Stephan working as Sales Manager has deposed that a Mahindra Armada was sold to Jaya Publications as per invoice Ex.P.-251 on 23.4.1993 and the amount was paid through the cheque, dt. 24.4.1993 as per Ex. P-252.

Mahindra Armada	23.4.1993	Jaya Publications	Invoice (Ex. P-251) Cheque dt. 24.4.'93 (Ex. P.-252)

83.6) **PW.63** Krishnan has deposed that since 1980 till 1988, he was worked as a Sales Manager in Asok Leyland. As per invoice Ex. P-253, V.N. Sudhakaran purchased an Asok Leyland Cargo vehicle for a sum of Rs. 5,05,009/- and the amount was paid on 30.11.1994 and the vehicle was delivered on that day itself as per Ex. P-254.

This witness has further deposed that, as per invoice, dt. 23.12.1994 one Asok Leyland Panther bus chassis was sold to Jaya Publications for a price of Rs.6,80,290.88 as per Ex. P-255 and the money was paid through Canara Bank cheque, dt. 7.4.1995.

Asok Leyland Cargo	30.11.'94	V.N. Sudha-karan	Rs. 5,05,009.00	Invoice Ex. P-253.
Asok Leyland Panther chassis	23.12.'94	Jaya Publi-cations	6,80,290.88	Ex. P-255 cheque, Dt. 7.4.'95

83.8) **PW.64** Mokesh Tiwari**,** Manager in Kiwraj Motors has deposed that, as per invoice at Ex. P-256, Bajaj delivery vehicle was sold to Namadhu MGR and the amount of Rs. 52,271/- was paid on 18.2.1995 (vide receipt Ex. P-257).

83.9) **PW.65** M.Sreedhar, Inspector in Regional Transport Office, Chennai (West) has deposed that, on 17.4.1995, the RTO directed him to go to the house of Selvi Jayalalitha and to register the Panther Asok Leyland vehicle. He was made to wait for about 2 hours by the security officers and was then given documents relating to registration and sketch for building the body of the vehicle by Bharathi Coach company. On the next day, the officers from Asok Leyland and security officers

from Poes Garden came to RTO's office and paid the registration fee for registering the vehicle, which was given special number as TN-09 F-2575.

83.10) This witness further deposed that, on 18.4.1995 he went to Poes Garden to inspect the vehicle and noted the engine No., chassis No., height, breadth and length. The vehicle had a bed room, toilet, reception room and dining room. When he went inside the vehicle, the security officer pulled him out saying that due to security reasons, he should not go inside. This witness has further deposed that on 18.4.1995 he registered the vehicle as per the copy of the registration at Ex. P-258. Ex. P-259 is the sketch for having built the bus.

83.11) **PW.66** Subbaiah**,** Regional Transport officer of Tamil Nadu has deposed that, a Tata Sumo bearing registration No. TN-01 F-0099 was registered in their office in the name of Selvi Jayalalitha on 29.7.1992. It was allotted a special No. as per the Government Order. Ex. P-260 is the document containing the details of the registration of Tata Siera vehicle.

This witness has further deposed that on 21.12.1994 a Tata Mobile vehicle was registered in the name of Jaya Publications with registration No. TN-01/ Q-099. Ex. P-261 is the details of the registration of the

said vehicle. On 21.11.1991 a Swaraj Mazda vehicle bearing Regn. No. TN-01/H-9999 was registered in the name of Jaya Publications. The details of which are as per Ex. P-262. On 3.2.1993 the said vehicle was changed in the name of Mrs. J. Elavarasi.

83.12) **PW.67** Kadar Mohidden**,** RTO, East Chennai has deposed that on 8.4.1993 the Motor Vehicles Inspector Mr. Shanmugam examined the Armada jeep bearing No. TN-04/E-0099 and registered it in the name of Jaya Publications as per Ex.P.-266. On 8.4.1993 another Armada jeep bearing No. TN-04/ E-0009 was registered in the name of Smt. Sasikala as per Ex. P-267.

83.13) **PW.68** Uma Shankaran**,** RTO at Chennai South has deposed that, Tata Sumo vehicle bearing No. TN-07/H-0009 was registered in the name of Sasi Enterprises as per Ex. P-268. On 3.4.1995 a Bajaj delivery van was registered in the name of Namadhu MGR bearing No. TN-07 D-2342 as per Ex.P-269. On 12.1.1989 a Swaraj Mazda van bearing registration No. TSR-0333 was registered in the name of Selvi Jayalalitha as per Ex. P-270. That vehicle was transferred to Sasi Enterprises on 19.2.1990.

83.14) **PW.69** Rajendran, working as RTO, Chennai West from 2.8.1996 has deposed regarding the registration of the vehicles in the RTO's office as under;

Name of the vehicle	**Dt. of Regn**	**Regd. Holder**	**Exhibits**
Maruthi 800 (TMA-2466)	3.6.1985	Selvi Jayalalitha	P-271
Swaraj Mazda (TSI-9090)	13.5.1988	,,	P-272
Contessa car (TN-09/0033)	25.5.1990	,,	P-273
Tempo Trax jeep (TSJ-7200)	13.2.1989	,,	P-274
The above said vehicles were transferred in the name of Anjaneya Printers on 23.3.1995			
Maruthi car TN-09 V-4171	12.12.1991	,,	P-275
On 7.3.1995 this car was transferred in the name of JJTV			
Trax jeep (TSJ-7299	10.1.1989	,,	P-276
Tata Siera (TN 09 H-3559)	26.3.1996	Smt. Sasikala	P-277
Tata Siera (TN 09-H-3496)	25.3.1996	Smt. Sasikala	P-278
Mercedes Benz (TN-09/P-6565)	4.6.1993	Transferred in the name of Jaya Publications	P-279
NOTE; In Ex. P-279, it is mentioned that the said Mercedes Benz car was used by the President of India, New Delhi and later, it was bought in the auction for Rs. 9.15 lakh.			

Maruthi Esteem (TN-09/E-9207)	26.12.1994	Sasi Enterprises	P-280
Tempo Trax (TN 09/ F-3744)	29.5.1995	Sudhakaran	P-281
Asok Leyland (TN 09/ E-9027)	19.12.1994	,,	P-282
Swaraj Mazda Omni Bus (TN-09/ H-3541)	26.3.1996	Anjaneya Printers Pvt., Ltd.,	P-283
Swaraj Mazda (TN-09/ H-3586)	27.3.1996	,,	P-284
Swaraj Mazda (TN-09/ H-3595)	27.3.1996	,,	P-285
Maruthi car (TN 09/ E-9036)	19.12.1994	Metal King	P-286
Bajaj Omni Bus (TN-09/ P-6975)	19.4.1991	AIADMK	P-287
Bajaj van (TN-09/ P-6966)	19.4.1991	,,	P-288
On 12.5.1992 this vehicle was transferred to the name of Selvi Jayalalitha and again it was transferred in the name of Metal King on 22.3.1995			

Swaraj Mazda (TSR-333)	12.1.1989	Selvi Jayalalitha	P-289
On 3.2.1993 this vehicle was transferred to the name of V.N. Sudhakaran			

The prosecution having proved the transfer of title to the above vehicles to the name of the respective accused and having produced unassailable documentary evidence regarding the value of the said vehicle as on the date of the registration, the entire value shown in the annexure amounting to Rs.1,29,94,033.05 is accepted.

84. IX) ***MACHINERIES:***

Item Nos.293, 294:

PW.115 Mariyappan, employee of P.W.D. at the relevant time has been examined in proof of the above items. According to this witness, PWD Engineer asked him to examine the machinery at Anjaneya Press and Metal King and accordingly on 4.11.1996 and 5.11.1996, he examined the machines and submitted a report as per Ex.P.664 and P.665. There were 55 machines in Anjaneya Printers (P) Ltd., In Metal King, there were 19 machines.

84.1) As against the above evidence, the defence has examined DW.89 T. Ananthakrishnan, Manager of

M/s. Anjaneya Printers (P) Ltd., According to this witness, M/s. Anjaneya Printers (P) Ltd., was started in the year 1993 and since then he is working as Manager there. The said Company was carrying on the business of printing Government school books, posters, brochures, AIADMK Party's posters, books etc., The said Company was operating from No.48, Jawaharlal Nehru Salai, Ekattu Tangan, Chennai-32. The said premises belonged to M/s. Shastri Nuts, Plates Manufacturers Pvt. Ltd., M/s. Anjaneya Printers (P) Ltd., took the said premises on lease from M/s. Shastri Nuts, Plates Manufacturers Pvt. Ltd., M/s. Anjaneya Printers (P) Ltd., owned some of the machinery used for printing. Out of 37 machines available in the said premises, 19 machineries were owned by M/s. Anjaneya Printers (P) Ltd., and 15 machines were taken on hire from Shastri Nuts, Plates Manufacturers Pvt. Ltd., and 3 machines were taken from Jaya Publications.

84.2) This witness has deposed regarding other machineries purchased by M/s. Anjaneya Printers (P) Ltd., and through this witness, the copies of the invoices dated 22.10.1993 came to be marked as Ex.D.236, D.237 and D.238. This witness further stated that the number of machines referred in shown in Ex.P.664 is incorrect. M/s. Anjaneya Printers (P) Ltd., is an Income Tax assessee. Through this witness accused got marked Ex.D.239 the certified copy of the

registered sale deed dated 6.10.1999 executed in favour of Shastri Nuts and Plates Pvt. Ltd., by Tamil Nadu Small Industries Development Corporation Ltd., in respect of plot No.48 at Guindy Industrial Estate and stated that M/s. Anjaneya Printers (P) Ltd., is located in this property. Ex.D.249 is the encumbrance certificate pertaining to the said property from 1.1.1987 to 30.06.2004. Ex.D.241 is the patta extract dated 27.1.2006. According to this witness, the electrical installations of these properties also stands in the name of M/s. Shastri Nuts and Plates Pvt. Ltd., under the Urban Land Ceilings Act as per Ex.P.243.

In the cross-examination it is elicited that he came to know that the above premises belongs to M/s. Shastri Nuts and Plates Pvt. Ltd., as he was working there, he had seen the document of lease pertaining to the above premises. He does not remember the period of lease or the period of rent. At the time of lease of the above premises, there were no machines belonging to M/s. Anjaneya Printers (P) Ltd., After taking the premises on lease, M/s. Anjaneya Printers (P) Ltd., purchased machines from three companies viz., M/s. Uni Off-set, M/s. Amar Enterprises and M/s. Ideal Packaging. There were three machines belonging to M/s. Jaya Publications. There was an agreement between M/s. Jaya Publications and M/s. Anjaneya Printers (P) Ltd., regarding hiring of the machines, but

the same is not produced before the Court. He does not know whether any hire amount was mentioned in the said agreement. He admitted the suggestion that, M/s. Uni Off-set have sold all their machines to M/s. Anjaneya Printers (P) Ltd., This witness answered in the cross-examination that, he was not present at the time of seizure of the documents from M/s. Anjaneya Printers (P) Ltd., He admitted that the copies of the invoices pertaining to the above machines may be available with M/s. Uni Off-set Printers, M/s. Amar Enterprises and M/s. Ideal Packaging. It is further elicited that, Ex.D.236, D.237 and D.238 are manually typed copies. These documents do not bear the Company's seal or the signature of the representatives of M/s. Anjaneya Printers (P) Ltd., He also admitted that initially M/s. Uni Off-set printers belonged to Mr. Ramesh and Naresh Shroff. The further answers given by these witnesses in the course of the cross-examination reads, "*It is true that, A-2 Sasikala purchased the machines from Naresh Shroff for Rs. 8 lakhs*".

84.3) I have carefully scrutinized the documents produced by the accused as per Ex.D.236, 237, 238 and 276. [The very same documents are relied on by the accused in support of the dispute raised regarding item Nos.33 and 294.]

84.4) As already stated above, these documents are zerox copies and are seen to have been marked subject to production of the originals. Ex.D.236, D.237 and D.238 are dated 22.10.1993. Though these invoices are stated to have been issued by Uni Off-set Printers, Amar Enterprises and Ideal Packaging, the signatures on the invoices appear to be similar in all the three invoices leading to doubt their authenticity. In Ex.D.236, even though number of equipments are listed, a sum of Rs.6 lakh only is shown against the cost of the generators and the cost of the other machineries are not mentioned therein. There is absolutely no material to show that items shown in these invoices are delivered to M/s. Anjaneya Printers (P) Ltd., In order to persuade the Court to believe that these invoices are authentic and the purchases made thereunder are genuine, the learned Counsel for the accused has referred to the bank statement relating to M/s. Anjaneya Printers (P) Ltd., (A/c.No.2250) produced by the prosecution, marked as Ex.P.2088 and it is emphatically submitted that the amount shown in the said invoices are duly paid to the said concerns as per the above statement of accounts. But, the said Ex.P.2088 shows that the sum of Rs.6,72,000/-, Rs.8,96,000/- and Rs.4,48,000/- are paid to Uni Off-set Printers, Ideal Packaging, Amar Enterprises on 23.09.2009. It is not the case of the accused that, the payment for the machineries were made in advance and

thereafter the invoices were obtained for the purchase of machineries. This goes to show that an attempt is made to fabricate invoices corresponding to the payments made to the aforesaid concern appearing to be the purchase transactions.

84.5) Now coming to the payment of Rs.53 lakhs said to have been made to Tamil Arasi Achagam as per the invoice marked as Ex.D.276 (again a zerox copy), the learned Counsel for the accused has relied on the Ex.P.1226, wherein an entry dated 25.06.1994 reads that, Rs.40,96,565/- is credited to the loan account of Tamil Arasi by clearing the cheque bearing No.009. The said cheque is marked as Ex.P.1238 and is seen to have been drawn towards the repayment of loan account of Tamil Arasi and Ex.P.1239, another cheque dated 22.6.1994 is issued by M/s. Anjaneya Printers (P) Ltd., in the name of Indian Bank A/c. Tamil Arasi. But as already stated, these cheques are dated 22.6.94, but the invoice Ex.D.276 is dated 28.05.1995 for Rs.53 lakhs. Though it is argued that the amounts of the cheques Ex.P.1238 and P.1239 amount to Rs.53 lakhs, the invoice Ex.D.276 dated 28.5.1995 cannot be co-related to the above cheque payments. This invoice Ex.D.276 appears to have been got up later.

84.6) While appreciating the contention urged by the accused, another important aspect to be taken note of is that, the bank account of M/s. Anjaneya Printers

(P) Ltd., was opened only on 23.01.1994 with a cash deposit of Rs.501/-. The said C.A. No.1053 maintained by M/s. Anjaneya Printers (P) Ltd., with Indian Bank, Abirampuram Branch, contains the following credit entries.

Date : 23-01.94	– By Cash	– Rs.15 lakhs
Date : 19.02.94	- Clearing	– Rs. 34,000/-
Date : 25.06.94	- By Transfer	- Rs. 13 lakhs.
	- By Transfer	- Rs. 4 lakhs.
	- By Transfer	- Rs. 18 lakhs.
Date : 01.07.94	- By Transfer	- Rs. 13 lakhs.
Date : 30.12.94	- By MTL Loan Sanction	- Rs. 50 lakhs.
Date : 31.12.94	- By Transfer	- Rs. 20,75,000/-
	- By CA 1104 transfer	- Rs. 25 lakhs.
4.1.1995	- By Cash	- Rs. 2,22,382/-
10.1.1995	- By O.D. 81	- Rs. 31,95,998/-

84.7) In the light of the above evidence, the documents produced by DW.89 are analyzed, it is seen that, Ex.D.235 is the zerox copy of the certificate said to have been issued by N. Nallamuttu, Dy. Inspector General of registration confirming that, stamp paper bearing Sl. Nos. 4163 to 4166 and 4170 dated 5.7.98 were sold to Tr. Vasudevan. The said document does not establish anything. Ex.D.236 to D.238 are the zerox copies of the invoices dated 22.10.1993 issued by Uni Off-set Printers, Amar Enterprises and Ideal Packaging.

These documents are not proved in accordance with law either by producing the copy of the invoices or by examining the persons who issued the said invoices. As already stated above, DW.89 in the cross-examination has admitted that, after taking the lease of the premises, M/s. Anjaneya Printers (P) Ltd., have purchased the machines from the above Company. For all these reasons, the contention raised by the accused is rejected.

85. ***X) FOOTWEAR:***

Sl.No.278-

389 pair of footwear – Rs.2,00,902.45

According to the prosecution, 389 pair of footwear were found in the house of A-1 during the search conducted on 17.12.1996. PW.242 Sri.Jagannathan working as Inspector in the Vigilance Department has deposed that on 17.12.1996, the experts from the Tamil Nadu Leather Development Corporation estimated the shoes and chappals of Selvi Jayalalitha from morning 11.00 AM till 1.00 PM and a note of the proceedings was prepared as per Ex.741. Through this witness, the observation mahazar is marked as Ex.P.2273. Regarding the valuation of the said footwear, the prosecution has examined PW.131 Jerald Wilson who has deposed before the Court that he was working as a

quality controller in Tamil Nadu Leather Development Corporation. He has 12 years of experience. He studied Diploma in CLRI i.e., about footwears. On 17.12.1996 on the instructions of his Manager, PW.131, Dharmalingam, Anandam and Police went to the house of A-1 and assessed the footwear found in a room. During that time, two persons from the District Collector's office were also present. Total 386 pairs of footwear were found. Apart from that 26 single footwear were there. He assessed 26 single chappals as pair. Ex.P.741 is the assessment report given by him. The assessment value of the footwear is Rs.2,90,155/-.

In the cross-examination it is elicited that the footwear which he assessed were not manufactured by his Company. He did not take any note book and any price list with him. He estimated the value as per the quality of the materials used in the chappals. It is elicited that, those chappals might have been manufactured one or two years before his assessment. According to him, if it is more than two years, the leather will shrink and it is rubber chappal it will start breaking. Further PW.131 answered that, he did not write Ex.P.741 and he did not give the reports separately. He took note of the value of the footwear and the said notes were taken by one Police Officer. In Ex.P.741, the measurements of the footwear are not

mentioned and he has given the approximate valuation of the footwear.

85.1) Sri. B.Kumar, the learned Counsel for the accused has sought to reject the valuation report Ex.P.741 in toto on the ground that, PW.131 has not furnished the basis for evaluating the footwear and he has no expertise whatsoever to determine the price of the footwear and under the said circumstance it would be travesty to treat Ex.P.741 as an expert report. The learned Counsel pointed out that Ex.741 does not specify the nature of the leather and the quality of the footwear, as such there is no basis whatsoever to arrive at a finding regarding the actual price of the footwear. The learned Counsel would submit that even the gents' shoes and sports shoes are included in the valuation without making any efforts to show that A-1 purchased the said footwear for any gents. The investigating agency has not investigated that A-1 ever purchased footwear from anybody during the check period and there is no evidence whatsoever to show that the footwear alleged to have been valued by PW.131 were either shown to A-1 and 2 and were asked to be identified as belonging to them. PW.131 has even gone to the extent of fixing the price for single chappals and has admitted that the size of the chappals are also not mentioned in the report. There is nothing on record to show that the size of the foot of accused.

85.2) Though this evidence may suggest extravagant life lead by the inmates residing at Door No.36, in the absence of clear and definite evidence to show that the said 386 pairs of footwear found in the house were purchased by A-1 and that, these footwear were exclusively worn by her, A-1 cannot be fastened with the entire cost, especially when it is brought out in the evidence that, in addition to A-1, number of other persons including maids were residing in the house. prosecution has failed to prove that, the above 386 pairs of footwear were in the possession of A-1 alone. The nature of the property is such, the possession by others cannot be ruled out. That apart, the evidence led in by the prosecution is not sufficient to determine the value of these footwear in the absence of the nature and quality of the footwear, their make, brand and the year of manufacture. Therefore, the entire amount under this head is deducted.

86. ***XI) SAREES:***

Item No.279

Silk sarees (914 Nos.) - Rs.61,13,700/-

Item No.280

Other sarees (6,195 Nos.) - Rs.27,08,720/-

Item No.281

Old sarees and other dresses (2140 Nos.) - Rs.4,21,870/-.

It is the submission of the learned Counsel that, no independent witness as required u/Sec. 100 Cr.P.C. is associated with the search and seizure of the sarees. The alleged search and seizure is conducted in the absence of A-1 and 2 and therefore, the seizure itself is illegal and consequently, the further proceedings based on the said illegal seizure is liable to be excluded from consideration. PW.259, the investigating officer has admitted that no explanation has been sought for either from A-1 or A-2 regarding the possession of the sarees alleged to have been seized from the residence of A-1. The prosecution has not produced any acceptable and reliable evidence to show that the sarees valued by PW.133 under the proceedings at Ex.P.765 and Ex.P.766 were acquired by A-1 and A-2 during the check period. After the seizure of the said sarees, wrist watches, gold jewellery and silver articles the investigating officer has forwarded the seizure documents to the Income Tax Authority to include value thereof in the holdings of A-1 and accordingly, the Income Tax Officer in exercise of powers u/Sec. 263, issued notice to A-1 seeking to reopen the assessment. Though the Commissioner of the Income Tax Officer included reopened the assessment, on appeal preferred by A-1, the Appellate Tribunal allowed the appeal, holding that there was no justification for the Assessing Officer for addition of these items as the assets of A-1. It is the submission of the learned Counsel that the

finding recorded by the Income Tax Authority is binding on this Court and therefore, there is no basis whatsoever to treat the valuation of silk sarees as well as the value of the gold and silver articles found in the house of A-1 as the assets of A-1 warranting an explanation from A-1.

86.1) The learned Counsel has referred to the evidence of PW.133 and DW.74, one of the members of the team who valued the sarees and relying on the proposition of law enunciated in 2004 (10) SC 562 has forcefully submitted that none of the sarees alleged to have been seized from the house of the accused having not been produced before the Court and marked in evidence, the oral testimony of PW.133 and the observation mahazar marked through this witness at Ex.P.701 is inadmissible in evidence and more over, the prosecution having not established that the sarees in question exclusively belonged to A-1, the value of these sarees could not be added to the assets of A-1. To support this argument, the learned Counsel referred to Ex.P.1961, 1962 and 1963, the copies of Electoral Rolls for the year 1988, 1993 and 1995 respectively, wherein 32 people were shown to be residing in the house of A-1 in the year 1988. 13 persons in the year 1993 and 14 persons residing in her house at Poes Garden in 1995. It is the submission of the learned Counsel that in the

absence of any evidence to show that the sarees belong to A-1, this Court cannot return a finding against A-1.

86.2) Admittedly, no one has laid a claim to the sarees seized from the house of A-1. Therefore, the argument of the learned counsel that there is no evidence to show that the seized sarees exclusively belonged to A-1 holds no water. There is no dispute regarding the number of sarees valued by PW.133. Though the number looks stupefying, yet, it should not be forgotten that, prior to joining politics, A-1 was in Cine field, therefore, there is nothing unusual in having a taste for costly and fancy sarees by A-1. In any case, there being no specific evidence that all the sarees noted in the above observation mahazars were purchased during the check period, it would not be safe to hold that the sarees listed therein were acquired by A-1 during the check period. Hence the value shown under this head cannot be allowed.

87. ***XII) WATCHES:***

Item No.282 –
Costly wrist watches (7 Nos.) -Rs.9,03,000/-.
Item No.283
Wrist watches (91 Nos.) -Rs.6,87,350/-.

PW.129 Namasi has deposed that, he is running a company by name Gani and Sons, which deals with the sale and repair of wrist watches and wall clocks. He has more than 25 years of experience in this field. They sell and repair foreign clocks and watches and they are the recognized agents for foreign watches like RADO, LONJU, ROLEX and WESTERN.

87.1) On 27.12.1996, PW.129 was called to the office of the Director of Vigilance and Anti Corruption Cell and was shown 7 wrist watches and was asked to value them. He inspected and assessed their value. Police prepared the notes of proceedings of his inspection as per Ex.P.739 and he subscribed his signature thereto. During his evidence, this witness identified the said 7 wrist watches and specified their valuation as under;

1. M.O.584 is Rs. 5000/-
2. M.O.585 is Rs. 8000/-
3. M.O.586 is Rs. 4000/-
4. M.O.587 is Rs.3,75,000/-
5. M.O.589 is Rs. 5000/-
6. M.O.590 is Rs.5,00,000/-
7. M.O.591 is Rs. 6000/-

87.2) According to this witness, he fixed the price of the watches by assessing the value of diamonds and

gold contained in those watches. He further stated that, Gunasekaran has also signed the proceedings as witness.

In the cross-examination it is elicited that he did not bring with him either the goldsmith or the diamond appraiser and he does not deal in gold and diamond business. He cannot say in which year the above mentioned wrist watches were manufactured. MO.585 is manufactured by Christian Bernard Company. PW.129 answered that he does not sell this kind of wrist watches in his Company. It is further elicited that MO.586 is also manufactured in a foreign country. Its strap is made of gold, but PW.129 does not sell such watches in his shop. It is elicited in the cross-examination that PW.129 is the recognized agent for the wrist watches like MO.586. The Company which manufactures MO.586 has sent the price list to PW.129. MO.589 was manufactured by ROLEX Company in Switzerland. It chain is made of 18 carat gold. In MO.587, 40 diamonds were fixed. These kinds of wrist watches are not sold in India. This witness further answered that his shop has the price list of Rolex Company. MO.589 is RADO wrist watch is made in Switzerland and PW.129 normally does not sell RADO wrist watches. Likewise MO.590 is also made is Switzerland and PW.129 does not have the pricelist of that Company.

This witness was recalled for the second time on 13.12.2012 and it is elicited that he is not qualified to assess the diamond and gold and he did not assess the age of the watches and he does not know whether the watches inspected by him were original or duplicate. He further answered that he signed Ex.P.739 without reading the contents thereof.

87.3) Based on the above cross-examination the learned Counsel for the A-1 has vehemently argued that, PW.129 having not dealt with the watches manufactured by ROLEX and BADAK PHILIPI viz., MO.587 and MO.590, he is totally incompetent to assess their value and therefore, the valuation of Rs. 3,75,000/- and Rs. 5 lakhs respectively fixed by this witness in respect of MOs. 587 and 590 are liable to be discarded outright. That apart, this witness has admitted in the cross-examination that he is neither a goldsmith nor a diamond appraiser and therefore, the valuation made by him on the basis of the diamonds alleged to have been contained therein cannot be accepted. The learned Counsel also pointed out that the evidence of PW.129 is silent with regard to the year of manufacture which is crucial for determining the price of the watches and more importantly, prosecution has not positively established that A-1 acquired these watches during the check period. It is the submission of the learned Counsel that if in fact these watches were

manufactured during the check period, the prosecution could have procured the brochure or the price list from the Company which would have ruled out the possibility of A-1 possessing the said watches prior to the check period. Therefore, it is the submission of the learned Counsel that in the absence of any such evidence, solely on the basis of the oral testimony of PW.129 whose evidence cannot be treated that of an expert; A-1 cannot be called upon to explain the exorbitant valuation shown by the prosecution under this head.

87.4) As the learned Counsel for the accused has raised serious objection regarding the valuation of MOs. 587 and 590, it may be necessary to refer to the description of these two articles in MO.739 which reads as follows:

"4 – Rolex Ladies 18k – Rs.3,75,000/-
(18 carat gold-750)
"Oyster perpetual Date just Superlative
Chronometic officially certified"
Automatic Date, Beoyel set in 40 real
Diamonds and 10 real diamonds on dial
With 18k bracelet center second wrist
Watch.

Reference Numbers:

Back (Model) reference 69000A
Caliber No : 2135
Movement No : 1870313
Serial No : 69138 (12 side)
Serial No : E 315884 (6 side)
Serial No : E 315884 also hand

Engraved inside the back.
Bracelet No : 68B
Hand engraved number inside the back SIS/95

6. Patek Phillipe Ladies W/watch 18k
- Rs. 5,00,000.
(18 carat gold) white enamel dial with
Black roman figures case surrounded
by real diamonds in 3 rows with 18k
Bracelet. Diamond on button.
Back ref : 2941003 – 4831/1
Caliber E15, Movement No: 1619138"

87.5) Regarding the valuation of 91 wrist watches valued at Rs. 6,87,350/-, the prosecution has examined one Sri.Maran, working in the Sales and Repair Division in BRR and Sons as **PW.130**. This witness has deposed that, he has experience in assessing the value of wrist watches; he has studied the manufacturing of wrist watches and wall clocks in Guindy ITI. On 18.12.1996 he assessed the 91 wrist watches in the presence of the Inspector Mr. Shankar and the witnesses Sri. Ponnuswamy and Sri. Armugam. A note of proceeding was prepared as per Ex.P.740 and he has subscribed his signature thereto. According to him, the total value of 91 wrist watches assessed by him is Rs. 6,87,350/-. During his evidence he has identified these wrist watches as MOs.682 to 741 and has specified their make and the price. Further, this witness has deposed that, he deals with TITAN, HMT and ACCURATE watches in his shop and therefore he knows the price of

those watches and in respect of other watches, he came to know the price through the customers who had come to his shop for repair of such watches

In the cross-examination it is elicited that he cannot say in which year the assessed watches were manufactured and further he answered that he assessed the value of the watches manufactured by TITAN, HMT and ACCURATE on the basis of the price list and in respect of the watches manufactured by other companies, he assessed them only from his experience.

87.6) The testimony of this witness is also assailed by the learned Counsel for the accused on the ground that his testimony is inadmissible for the reason that this witness cannot be termed as an expert as he has admitted that he determined the price of the watches on the basis of the price disclosed by his customers and therefore no credence could be given to the testimony of this witness and it has to be held that, PW.130 has no expertise or competency whatsoever to fix the valuation of these watches, as a result Ex.P.740 as well as the oral evidence adduced by the prosecution in proof of the valuation of the wrist watches is liable to be discarded in entirety.

87.7) From the above evidence, prosecution has proved that, these watches were in the possession of A-

1. It is not the case of A-1 that these watches belong to any other persons. In order to substantiate the charge u/Sec. 13(1)(e) of the Act, the prosecution must prove the nature and extent of the pecuniary resources or property which are found in possession of the accused. Once this ingredient is established, the burden of satisfactorily accounting for the possession of such resource shifts to the accused. Though the standard of proof may not be as heavy as on the prosecution, yet, the explanation offered must be reasonable and plausible. In the instant case, A-1 has not offered any explanation with regard to the possession of the said watches. There is absolutely no mention whatsoever about the acquisition of these costly watches in her wealth returns. A-1 did not offer any explanation at the earliest point of time that these watches were purchased by her prior to the check period. Under the said circumstance, the only inference that could be drawn is that, A-1 purchased these watches during the check period.

87.8) PW.129 and PW.130 have given objective assessment of the watches and have furnished the basis on which they arrived at the rate of the watches which is not shown to be false by producing the purchase bills or any other contra evidence to doubt or disbelieve their evidence. Hence, relying on the evidence of the above witnesses, the entire valuation is accepted.

87.9) Thus, the assets of the accused proved to be in their possession as on 30.04.1996 as determined in the preceding paragraphs are as below:

	Nature of assets	**Item Nos.**	**Value (in Rs.)**
I	Immovable properties (consideration, cost of regn)	1-173, 175, 292, 297, 301, 302(i), 305 Less: Item Nos.1-17 Rs.37,00,579 Less: Item No 21, Rs.2,98,144 Less: Item Nos.72–74 Rs.3,35,000	20,07,80,246.00
II	Cash paid over & above sale consideration	24, 31, 33, 64, 66, 127, 145, 150, 159 Less: Item No.64 Rs.4,65,000 Less: Item No.66 Rs.4,85,000 Less: Item No.150 Rs.10,00,000 Less: Item No.159 Rs.76,00,000	1,58,30,619.00
III	New or additional construction of buildings	174, 176-192, 301, 302(ii) Less: 20% of the total estimate. Rs.5,63,48,086	22,53,92,344.00
IV	Gold and Diamond Jewellery	284-290, 295	2,51,59,144.00
V	Silver wares	291	20,80,000.00
VI	F.Ds and shares	258-277, 298, 303, 306	3,42,62,728.00
VII	Cash balance in bank accounts	193-229, 296, 300, 304	97,47,751.32
VIII	Vehicles	230-257, 299	1,29,94,033.05

IX	Machinery	293, 294	2,24,11,000.00
X	Footwear	278	000
XI	Sarees	279-281	000
XII	Wrist watches	282-283	15,90,350.00
TOTAL			**Rs.55,02,48,215.00**

88. One unusual feature of this case is that, the assets described in Annexure-II include not only the properties and pecuniary resources found in the possession of A-1 to A-4, but also the properties standing in the name of six companies. Prosecution has let in extensive evidence in respect of the acquisitions made in the name of these companies in a bid to bring home the charge against A-1 that these properties are also being held for and on behalf of A-1 attracting the offence u/Sec. 13(1) (e) of the Act.

88.1) In so far as the property in the possession of A-1 is concerned, there is no difficulty in deciding the issue. But in so far as the property and pecuniary resources standing in the name of A-2 to A-4 and the several companies are concerned, the prosecution has to steer clear of the legal hurdle as to how these properties could be tagged to the assets of A-1. The claim of A-2 to A-4 is that, the properties registered in their names are acquired by them out of their own funds and A-1 has nothing to do with these properties.

The accused have adduced elaborate evidence in an attempt to show that during the check period, they had their own independent source of income, out of which, the acquisitions are made. On the other hand, prosecution has let in clinching evidence to show that source for acquisition of these assets has emanated from A-1 and that at the relevant time, A-2 to A-4 or the companies in whose name the large bulk of properties are registered, did not have any source commensurate with the properties and pecuniary resources acquired in their name.

88.2) Prosecution has also invoked Sec. 109 and Sec. 120-B of I.P.C., in order to rope in the accused and to connect the properties involved in the trial on the specific ground that, A-2 to A-4 have not only abetted the commission of the offence by A-1 but have also conspired with A-1 to acquire and hold substantial assets in their names for and on behalf of A-1.

88.3) It is the submission of the learned Counsel for A-1 that, the burden is entirely on the prosecution to show that the property purchased by and standing in the name of non-public servant are benami properties of A-1. It is the submission of the learned Counsel that Sec. 13 (1) (e) says “If he or any person on his behalf is in possession of”. This section has been interpreted by long line of judgments of the Hon'ble Supreme Court of India and which have been followed by various

judgments of High Courts. All the judgements have taken the view that if a property stands in the name of a non-public servant, even if such a person is the close relative of the public servant, still the prosecution has the initial burden to prove that the property so standing in the name of the relative or non-public servant is benami holding of the public servant.

88.4) There can be no disagreement over the proposition of law canvassed by the learned Counsel for A-1. Even otherwise, it is the specific case of the prosecution that, the substantial part of the properties and pecuniary resources involved in the trial are acquired and held by A-2 to A-4 either in their individual names or in their capacity as the partner of the several firms and also in the name of six companies as benamidars to A-1. Therefore, necessarily, the burden rests solely on the prosecution to establish the ingredients of Sec.13 (1) (e) of the Act by adducing cogent evidence that the properties in question are acquired and held in the name of the said companies for and on behalf of A-1.

88.5) What is required to prove benami character is now well settlled. "*The essence of Benami is the intention of the parties and not unofften; such intention is shrouded in a thick veil which cannot be easily pierced through. But such difficulty do not relieve the person asserting the transaction to be benami, of the serious*

onus that rest on him, nor justify the acceptance of the mere conjectures or surmises as a substitute for proof" – **Krishnan and Agnihotri vs. State of M.P. AIR 1977 S.C. 796**.

88.6) **Dayal Poddar vs. Bibi Hajara AIR 1974 SC 171**, the Supreme Court has laid down the following tests to determine whether a particular transaction is benami –

i. The source from which the purchase money came.

ii. The nature and possession of the property after purchase.

iii. Motive, if any, for giving the transaction a benami colour.

iv. The position of the parties and the relationship, if any between the claimant and the alleged benamidar.

v. The custody of the title deeds after the sale.

vi. The conduct of the parties concerned in dealing with the properties after sale.

88.7) In the later decision reported in **AIR 1980, S.C. 727**, the Supreme Court once again reiterated the principles for determining the benami nature of a transaction and laid down the following guidelines:

i) The burden of showing that a transfer is a benami transaction lies on the person who asserts that it is such a transaction.

ii) If it is proved that the purchase money came from a person other than the person in whose favour the property is transferred, the purchase is prima facie assumed to be for the benefit of the person who supplied the purchase money unless there is evidence to the contrary.

iii) The true character of the transaction is governed by the intention of the person who has contributed the purchase money.

iv) The question as to what his intention was has to be decided on the basis of surrounding circumstances, the relationship of the parties, the motives governing their action in bringing about the transaction and their subsequent conduct etc.,

88.8) What is the standard of proof that is required to prove the benami nature of transaction is explained by the Hon' ble Supreme Court in the aforesaid decision Krishnan and Agnihotri, wherein at para 26, it is held thus:

> "*It is well settled that the burden of showing that a particular transaction is benami and the owner is not the real owner always rests on the person asserting it to be and this burden has to be strictly discharged by adducing legal evidence of a definite character which would either directly prove the fact of benami or establish circumstances unerringly and reasonably raising an inference of that fact.*"

Thus, in order to establish the transaction in question is benami, the prosecution could either prove the fact by direct evidence or by circumstantial evidence leading to the inference of that fact. If prosecution is able to prove that there could not have been any other source than the accused himself, offence can be brought home against him. Normal human conduct and presumptions can be utilized for this purpose.

88.9) In the back drop of the above principles, let me now proceed to consider the crucial question as to whether the properties registered in the name of the aforesaid six companies could be treated as the properties acquired by A-2 to A-4 for and on behalf of A-1?

88.10) The contention of the learned Counsel for A-1 is that,

(i) As per the evidence of the prosecution, all the companies named in the Charge Sheet were pre-existing. Therefore, the charge

leveled against the accused that they floated these companies is wrong. Hence, the charge against the accused based on the above allegations cannot stand.

(ii) A-1 was neither a Shareholder or a Director in the aforesaid Companies at any point of time.

(iii) As per the ingredients of Sec.13(1)(e) of the Act, law will treat the apparent as real. If the properties are purchased by the companies then the law will treat them as owners. This is based on the principle of legality, a settled principle of interpretation. It is for the prosecution to affirmatively establish that apparent state of affair is not real and that A-2 to A-4 are benamidars of A-1.

(iv) The prosecution must establish that A-2 to A-4 in order to abet the offence of A-1 have formed the companies and purchased the properties in the names of the companies with the funds provided by A-1. In otherwords, the prosecution must prove that the companies are in effect, the benamidars of A-2 to A-4, who in turn are benamidars of A-1. Such a concept does

not exist in law. Hence the prosecution case is not only improbable, but cannot be sustained either in facts or conceptually.

(v) The prosecution has included the properties acquired by the following companies to the account of A-1. The companies are ;

(a) M/s. Lex Property Development (P) Ltd.,
(b) Meadow Agro Farms (Pvt) Ltd.,
(c) Riverway Agro Products (Pvt) Ltd.,
(d) M/s. Ramaraj Agro Mills Ltd.,
(e) M/s. Signora Business Enterprises (P) Ltd.,
(f) Indo Doha Chemicals and Pharmaceuticals Pvt. Ltd.,

88.11) The whole properties and assets of the above said companies cannot be taken into the total account of A-1 as it is settled law that, Company is a separate entity having its independent existence. Therefore, by no process of reasoning, the properties acquired by the companies in their own names could be considered as that of the accused in this case.

88.12) The learned Counsel has referred to large number of authorities on the proposition that, a

Company registered under the companies Act is a juristic person and the properties standing in the name of Company are vested in the Company and not with the Shareholders or the Directors thereof. There can be no disagreement over this settled principle of law and I do not find it necessary to burden the judgment with numerous judgments cited at the Bar on this point. What is essential for determination in this case is, whether the evidence on record is sufficient to hold that the properties registered in the name of the above companies were purchased out of the resources of A-1 and for and on behalf of A-1.

88.13) In order to answer this question, we may have to consider the circumstances surrounding the purchase and registration of the various items of the immovable properties listed in Annx.II in the name of the above companies.

a) ***LEX PROPERTY DEVELOPMENT PVT. LTD.,:***

89. A perusal of the evidence of PW.182 PW.177, PW.132 PW.127 PW.100 PW.94 and PW.51 coupled with Exs.P.135, P.136, P.569 to P.574, P.647 to P.650, P.717, P.744 to P.763 and P.1005 to P.1008 reveal that M/s. Lex Property Developments Pvt. Ltd., was incorporated under the Companies Act, 1956 on 25.09.1990 with registration No.18-19704 of 1990 with

the main objects to carry on the business of proprietors of land, flats, shops, dwelling houses, industrial estates, commercial complexes and to acquire by purchase, lease, exchange, rent or otherwise deal in lands and buildings and any estates and to carry on the business of builders machinery, engineers, general construction and contractors. As per Memorandum of Association Ex.P.568 the company was started by Sri.S.Sreenivasalu Reddy and P.V.Ravikumar as the promoters and the directors of the said company. Initially, the registered office of the company was at No.120, Theyagaraja Road, T.Nagar, Madras which was later changed to No.27, Lake Area, Nungambakkam, Chennai and later to Flat No.A-8, Thomas Road, T.Nagar, by filing Form No.32 as per Ex.P.569.

89.1) **PW-114** Ravi Kumar has deposed that, he along with Srinivasa Reddy started Lex Property Development (P) Ltd., He had invested Rs.1,000/- and Srinivasa Reddy had invested Rs. 4,500/-. They opened Current A/c. in Indian Bank at Peter's Road. In 1991 Subbirama Reddy was elected as an M.P. and stayed at Delhi. So, he could not commence the business. In June, 1993 he wanted to change the company to his friends. So, he handed over the companies documents and unused cheques to Sudhakar Reddy, who was with Subbarama Reddy. This witness further deposed that, after sometime, Sudhakar Reddy gave him a cheque for

Rs.1,000/- and another cheque for Rs.4,500/- in the name of Srinivas Reddy. This witness unequivocally stated before the Court as under;

> *"We did not buy any properties in the name of that Company. Either myself or Srinivas Reddy did not buy any properties in the name of that Company at No.149, TTK Road and No.1 Wallace Garden, !st Street."*

He identified his signature on Ex.P.573 and P.574. i.e., copies of Memorandum of Association and Articles of Association of M/s. Lex Property Development (P) Ltd.,. The testimony of this witness is not controverted in the cross-examination. Instead, his testimony finds suitable corroboration in the testimony of PW.96.

89.2) According to the prosecution the company filed its audited statement of accounts for the period ended 31.03.1991, together with the auditor's report which clearly discloses that till the end of 31.03.1991 the company had not undertaken any business transaction during the year. In the director's report it is specifically stated that "the directors are examining various business plans to be pursued by the company and expect to finalize a profitable activity shortly." The balance sheet as on 31.03.1991 which is the part of Ex.P.574 also confirms this fact. The annual returns for the subsequent year ending 31.03.1992 does not demonstrate any change in the performance of the

company as it is evident from the Directors Report dated 18.09.1992 wherein, it is specifically stated that the Directors are examining various business plans to be pursued by the company and expect to finalize a profitable activity at the earliest." Thus, it is evident that, till the financial year ending 31.03.1992 the company had not commenced any business activity and had not earned any profit. The balance sheet for the relevant year which is part of Ex.P.574 also confirms this fact.

89.3) The statement of account for the financial year and the Directors Report and the Balance Sheet as on 31.03.1993 which again is part of Ex.P.574 once again discloses that the company had not started making any profits and was still at the nascent stage as evident from the Directors Report dated 20.09.1993 which states "*business proposals received from various quarters are being considered by the Directors with particular reference to profitability and funds requirement. The Directors are confident about the Company commencing business activity in the near future.*" Similarly, in the annual return of the company and the Directors Report for the financial year ending 31.03.1994 it is reported as under:

> "*Directors have proposals to enter into real estate/ property developmental activities and in that connection the company has purchased a property at No.149, T.T.K.Road, I Cross Road,*

Sriramnagar, Madras, for a consideration of Rs.50.00 lakhs".

89.4) In the annexure to the auditor's report, it is further stated that the company does not have any fixed assets and the company had neither taken nor given any loans from / to companies, firms or other parties and the company has not accepted deposits from the public. It is also declared that the proper books of account as required by law have been kept by the company. In the balance sheet of the relevant year as on 31.03.1994 the current assets of the company are declared as under;

Land under development :

Cost of Land including Regn.	: Rs. 5,70,040/-
Demolition Fee	: Rs. 16,030/-
Property tax	: Rs. 3,915/-
Total	**: Rs. 57,19,985/-**

89.5) The above documents establish that though the company was started in 1990, it did not commence any profit making activities till the year ending March, 1994 except acquiring an immovable property at No.149, T.T.K.Road, I Cross Road, Sriramnagar, Madras. It is at this juncture, the A-2 and A-3 appear to have taken reins of the Company as could be seen from Ex.P.569 dated 05.09.1994 wherein, Form No.32 was submitted before the Company Registrar intimating the appointment and changes among the directors. This

notice discloses that the original directors viz., Mr. S. Sreenivasalu Reddy and P.V.Ravikumar resigned from the board on 29.08.1994 and A-2 and A-3 were appointed as additional directors of the company on 17.08.1994. This fact is also spoken to by PW.94, the Personal Assistant to the Company Registrar. After accused Nos.2 and 3 became the Directors, A-3 is seen to have submitted a notice in Form No.18 as per Ex.P.570 intimating the change of the Registered office of the company from No.3, Dr. Thomas Road, Flat A-8, Syndicate Residency, T.Nagar to Shop No.21, First Floor, Wellington Plaza, No.19, Annasalai, Madras with effect from 18.11.1994.

89.6) According to the prosecution, after A-3 and A-4 assumed the Directorship of the aforesaid company, number of properties were purchased in the name of the company. During trial, the prosecution has got marked the copies of the two sale deeds dated 28.12.1994 (Ex.P.135 and Ex.P.136) executed by Mrs. A. Arifa Amanuallah W/o. M.O.Amanuallah in favour of Lex Prperty Developments Private Limited in respect of the land measuring 11 cents with building comprised in Survey No.74/1 Old No.152 and 152-A situate in Nilangari Village, Saidapet Taluk, M.G.R.District respectively. In proof of the said sale deeds, the prosecution has examined PW.51 the husband of the vendor who has deposed that his father-in-law

purchased the aforesaid property in the name of his wife and they built a house therein by spending Rs.11.00 lakhs. A-2 and A-3 agreed to purchase the said lands for Rs.25.00 lakhs and paid Rs. 10.00 lakhs in cash and the remaining Rs.15.00 lakhs was paid by means of two D.Ds for Rs.6,80,000/- and Rs.8,20,000/-. According to PW.51, the Sub-Registrar was brought to his house and his wife executed Ex.P.135 and P.136 before the Registrar. Through this witness, the prosecution has got marked Ex.P.135 and Ex.P.136. Though this witness is cross-examined regarding the payment of Rs.10.00 lakhs in cash, the accused have not disputed the execution and registration of Ex.P.135 and P.136. It is evidenced in these sale deeds that consideration of Rs.6,08,000/- and Rs.8,20,000/- was paid to the vendor by means of demand drafts detailed therein.

89.7) The other transactions pertaining to Lex Property Developments Pvt. Ltd., are spoken to by PW.100 Sri. Prabhas Kumar Reddy. According to this witness, he was working as Manager in Raghavendra Builders and Constructions in Nungakampakkam. The company had constructed a building consisting of four floors and out of them two flats with undivided share in the properties comprised in R.S.No.61/2, 62 and 66/2 situate at Wallace Garden, Madras on the fourth floor were sold by the company to M/s. Lex Property Developments Ltd., for consideration of Rs.1,71,395/-

each through four sale deeds and he executed the said sale deeds as Power of Attorney of the owner Smt. Krishna Kumari. Through this witness, the prosecution has got marked the certified copies of sale deed dated 29.04.1994 as Ex.P.647 to Ex.P.650. In his evidence, this witness has stated that Raghavendra Builders and Constructions entered into separate agreement with M/s. Lex Property Developments to construct the buildings and in the transaction the cheques amounting to Rs.30,05,080/- for the two apartments were given in the name of Raghavendra Builders and Constructions.

89.8) Though it is the contention of the accused that Lex Property Development Pvt. Ltd., is an independent entity and the accused do not have anything to do with the said company which is governed by the provisions of the Companies Act, the evidence of PW.132 and the documents marked through this witness viz., Ex.P.743 to P.764 indicate that few months after A-3 and 4 took over the company as the Directors, A-2, A-3 and A-4 formed several partnerships along with the aforesaid Lex Property Developments Pvt. Ltd., as one of the partners. PW.132 who was working as District Registrar in Central Chennai District from 26.08.1993 to May 1995 has deposed before the Court that, on 06.02.1995 he registered the following firms viz.,

Name of the Firm	Names of Partners	Principal Place of Business
Vigneswara Builders	1. V.N. Sudhagaran 2. N. Sasikala 3. J. Elavarasi 4. M/s. Lex Property Development Pvt. Ltd.,	Shop No.21, Wellington Plaza, Mount Road, Madras.
Lakshmi Constructions.	-do-	-do-
Gopal Promoters	-do-	-do-
Sakthi Constructions	-do-	-do-
Namasivaya Housing Developments	-do-	-do-
Ayyappa Property Developments	-do-	-do-
Sea Enclave	-do-	-do-
Navasakthi Contractors & Builders	-do-	-do-
Oceanic Constructions	-do-	-do-
Green Garden Apartments	-do-	-do-
A.P. Advertising services	-do-	-do-

89.9) As could be seen from Ex.P.745 to P.760 all these firms were registered on the same day i.e., 15.02.1995 and on behalf of M/s. Lex Property Developments Ltd., A-4 N. Sudhakaran has signed the application as one of the directors of the Company. The another important aspect to be noted is that the permanent address of M/s. Lex Property Development Pvt. Ltd., and the principal place of business of the newly constituted firm is same. The duration of all these firms are stated to be at will.

89.10) **PW.177** Shanmugha Sundaram, the Deputy General Manager of Indian Bank at the relevant time has spoken about the loan availed by M/s. Lex Property Development Pvt. Ltd., The prosecution has produced the original request made by the Lex Property Development Pvt. Ltd., for grant of finance for construction of marriage Hall at No.149, 150 TTK Road as per Ex.P.1328, marked through PW.182. A-3 has signed this letter requesting for a loan of Rs.133.00 lakhs as project cost and Rs.24.00 lakhs towards the term loan to fund the constructions of the marriage hall. In the letter According to this witness a letter dated 22.09.1994 was received from Abirampuram Indian Bank, Branch to the Regional Office to give long term loan of Rs.133.00 lakhs and term loan of Rs.24,00,000/- to Lex Property Development Pvt Ltd., as per Ex.P.1005. Ex.P.1006 is the recommendation letter of the Branch Manager. These documents were sent from Regional office to Zonal office and the Regional Office sent a letter dated 15.11.1994 to Zonal Manager with recommendation as per Ex.P.1007.

89.11) It is interesting to note that though Ex.P.1005 is said to be application for advance, it is not signed by the applicants or any one on their behalf. As per this document, M/s. Lex Property Developments Pvt. Ltd., is shown as the applicant and the address is shown as Dr. Thomas Road, T. Nagar, Madras and A-3

and A-4 as the Directors of the said firm carrying on the business of property promoters at No.149 and TTK Road, Madras. The purpose of the loan is shown as for acquiring property at No.150 TTK Road and for construction of marriage hall and to settle the loan to the tune of Rs.60.00 lakhs. In the comments it is noted that the company has not ventured into any project since inception and as against the authorized capital of Rs.5.00 lakhs, the paid up capital remains at Rs.5,500/- and the tangible net worth is negative. In spite of it, the Asst. General Manager is seen to have sanctioned a term loan of Rs.133.00 lakhs to the said concern repayable in 28 equal quarterly installments with interest at 17.75% as per Ex.P.1008. This sanction letter is dated 15.03.1995 and it is mentioned therein that the amount of Rs.45,00,000/- already released by the Branch is to be absorbed in this loan.

89.12) The accounts statements relating to Lex Property Development Pvt. Ltd., is marked as Ex.P.1324. The other documents relating to the accounts maintained by the said company with Abirampuram Branch viz., the Current Account opening form Ex.P.1320 to Ex.P.1322 discloses that Current Account was opened with the Bank on 31.08.1994 with No.1107. It is also relevant to note that, a sum of Rs.45.00 lakhs was released to the Company vide

Ex.P.1329 dated 24.09.1994 on the personal guarantee of the directors viz., A-3 and A-4.

89.13) Ex.P.1320 discloses that, the C.A. No.1107 was opened in the name of M/s. Lex Property Development (P) Ltd., only on 31.08.1994. The application Ex.P.1320 is signed by A-3 in his capacity as the Director. The application bear the seal of the Company. The account extract is at Ex.P.1324. The entries therein reveal the following cash deposit or transfer of money to this account.

25.09.1994	- Rs. 45 lakhs
01.10.1994	- Rs. 10 lakhs.
29.12.1994	-Rs.13 Lakhs (By CA 1095 transfer)
28.03.1995	- Rs. 22 lakhs (By drafts)
15.04.1995	- Rs. 15 lakhs
21.04.1995	- Rs. 19,99,980/-
14.07.1995	- Rs. 5 lakhs (By OMTL)
25.07.1995	- Rs. 7 lakhs (by OMTL)
01.08.1995	- Rs. 3 lakhs (by OMTL)
22-09.1995	- Rs. 15 lakhs (by OMTL)
12.10.1995	- Rs. 50 lakhs (by drafts)

And on the same day, Rs. 20 lakhs has been withdrawn. From this account, a sum of Rs.10,75,000/- is seen to have been debited to the account of Riverway Agro Products (Pvt) Ltd., on 17.11.1994 and on the

same day, Rs.28 lakhs are withdrawn by A-3. On 25.09.1994 a DD for Rs.37 lakhs is seen to have been taken and on the same day, Rs.7.5 lakhs are withdrawn by self cheque.

89.14) Thus, it could be seen that the activities relating to the acquisition of immovable properties and construction of structures commenced only during the tenure of A-3 and A-4 as the Directors of this Company. At the relevant point of time, A-3 and A-4 were in control and management of the affairs of the Company. The above evidence points out that, even though the Company was incorporated in 1990, the Bank A/c. was opened only after A-3 and A-4 took reign of the Company and all the transactions have taken place through Bank account opened by A-3. Except the use of the name of the Company, there is nothing on record to show that the funds of the erstwhile Company or its Directors are utilized for acquisition of these assets.

As per Ex.P.572 A-3 and A-4 resigned from the board of Lex Property Developments Pvt Ltd., on 04.03.1996.

b) ***MEADOW AGRO FARMS LTD.,:***

90. As per the evidence of PW.94 R. Lakshmi Narayana, P.A. to the Company Registrar, Meadow Agro Farms Pvt., Ltd., was registered in the office of the

Company Registrar on 11.10.1990 with Registration No.19758/1990 (vide Ex.P594 – Certificate of Registration). The promoters of the company were Krishna Kumar Reddy and Anil Kumar Reddy. The Memorandum of Association Ex. P-595 and Articles of Association Ex.P.596 are signed by them showing the Registered office at No. 5, Subba Rao Avenue,1st Street, College Road, Chennai. Later, by filing Ex. P-597, the office address was changed to No. 6, 1st Main Road, Kotturpuram with effect from 3.1.1994. Later, on 24.11.1994 the address of the office was changed to Shop No. 21, 1st Floor, Wellington Plaza, No. 90, Anna Salai, Chennai. Thereafter, with effect from 16.11.1994 (vide Ex. P-598). This witness has further deposed that a Form No. 32 was submitted by A-3 V.N. Sudhakaran on 26.5.1995 furnishing the particulars of appointment of the aforesaid Krishna Kumar Reddy and Anil Kumar Reddy as additional Directors. As per Ex. P-599, A-3 and A-4 were appointed as Addl. Directors with effect from 3.8.1994 and they resigned from the Board on 6.3.1996 and 11.3.1996 respectively as per the (Form No.32, dt. 28.5.1996 vide Ex. P-601).

90.1) **PW-97** Anil Kumar Reddy has stated that, he and Krishnakumar Reddy started an office by name Meadow Agro Farms (Pvt) Ltd., at No.5, I Street, Subba Rao Avenue, Numgambakkam in 1990. They took 250 shares each. They started the Company with the idea of

doing real estate business in agricultural lands, but they did not have sufficient funds. In 1993, Subbarama Reddy, Ex-Parliamentary Member asked him whether they were interested to sell the Company. In 1994, he asked them to come over to his office and took their signatures in some printed forms and paid them Rs.2,500/- each by cheques. This witness further deposed that the files related to Meadow Agro Farms (Pvt) Ltd., were handed over to Sudhakaran Reddy. The cheque given to him was signed by Elavarasi and within a week therefrom, Meadow Agro Farms (Pvt) Ltd., office was changed to different address. This witness identified the signatures on Ex.P.595 and P.596 and further stated that after subscribing their signatures, they did not continue with the Meadow Agro Farms (Pvt) Ltd.,

In the cross-examination also this witness reilterated that they signed a printed form given to them. Form No.32 was one of them and he does not remember about the other forms.

90.2) The aforesaid Krishna Kumar Reddy is examined as PW 106. He has also deposed in line with PW.97 and has specifically stated that, "*After we sold the company, I do not have any possession. For the company transaction, I received Rs. 2,500/- through a cheque*". He further deposed that, "*During this transaction, he signed the blank Forms and gave it to*

Sudhakar Reddy". He admitted his signature in Exs. P.660 and P.559. In the cross-examination by A-1, it is elicited that he sold the company to Subbirama Reddy.

90.3) Various sale deeds executed in the name of Meadow Agro Farms Pvt. Ltd., are also produced in evidence and the corresponding witnesses to prove these documents are examined.

PW.70 Venkateshan has deposed that he along with his sister and brother-in-law had sold 14.4 acres of land at Oathukadu village to Meadow Agro Farms Pvt. Ltd., through Raja Ram, the Prop. of Karthikeyan Estate at the rate of Rs. 100/- per cent. The sale deeds were registered in the Sub-Registrar's office at Beach Road as per Ex.P-291. The power of attorney executed by him in favour of Raja Ram is marked as Ex. P-290. According to this witness, they received Rs. 1,44,200/- through DD towards the consideration for the sale of those properties.

90.4) **PW.55** Manavalan has deposed that, he and the other owners of the land situate at Oathukadu village executed power of attorneys as per Exs. P-149, P.150, P.151 and P.152 in favour of Raja Ram, the Prop. of Karthikeyan Real Estate and he came to know that 4 sale deeds were executed in favour of Meadow Agro Farms Pvt., Ltd., as per Exs.P-153 to P-156. According

to this witness, a DD for Rs. 10,800/-, Rs. 10,800/-, Rs.10,800/- and Rs.1,12,500/- in all 4 D.D.s dt 15.03.1995 were given towards the sale price.

90.5) **PW.54** Deenathayalam, has spoken about the execution of the sale deed at Ex. P-148 and has deposed that the said sale deed was executed by him and his brother in respect of their family property measuring 8.60 acres at the rate of Rs.100/- per cent through Raja Ram.

90.6) **PW.56** Raja Ram has deposed that, he was carrying on the real estate business under the name Karthikeyan Real Estate at Porur. He advertised for sale of 500 acres of land at Valajabad in 6th or 7th month of 1994. One Radhakrishnan contacted him in connection with these lands and asked him to come to the office of Metal King at Guindy. Accordingly, he, his Manager Kannan and his friend Shanmugam went to Metal King office. Radha Krishnan was present there. He introduced PW 56 to Sudhakar (A-3). At that time, he was not knowing who he was. Later, he came to know that Sudhakaran was the foster son of Selvi Jayalalitha. After negotiations, he agreed to sell 500 acres of land to Sudhakaran at the rate of Rs. 10,000/- per acre. This witness specifically deposed that Sudhakaran gave him Rs. 3 lakh in cash as an advance. He obtained the power of attorney from the owners of the land by paying them in beats and he received the

balance from Sudhakaran after executing 2 or 3 sale deeds and at that time, he came to know that the sale deeds were execute din favour of Meadow Agro Farms Pvt. Ltd.

90.7) According to PW.56, he used to furnish the details regarding the registration of the sale deeds to Radhakrishnan one day before registering the sale deeds and they used to handover the DDs. He is specific in his evidence that the expenses of sale deeds and registration were borne by Sudhakaran. This witness has identified the copies of power of attorneys Exs.P-157, P.158, P.159 and P.160 and has stated that on the strength of those power of attorneys, 12.70 acres of land at Oodakadu village was sold on 20.12.1994 for Rs.1,27,000/- (vide Ex. P.161) in favour of Meadow Agro Farms Pvt. Ltd., He has identified his signature as well as the signature of the witnesses on the sale deed. He has also identified the copies of power of attorneys Exs.P-162, P.163, P.164 and P.173 in respect of 6 acres of land sold in favour of Meadow Agro Farms Pvt., Ltd., As per Ex.P-165 and the sale price of Rs. 60,000/-. The other power of attorneys executed in his favour Exs.P-166 to P.177 are also marked through this witness and it is elicited that on the strength of this power of attorneys, he executed Ex.P-172 in favour of Meadow Agro Farms Pvt., Ltd., on 10.01.1995 conveying 11.66 acres of land for Rs. 1,16,600/- which was paid through

DD. Likewise, he has spoken about the power of attorneys obtained by him as per Exs. P-175 to P.179 and the sale deed executed by him on 8.2.1995 as per Exs. P-174 dt. 8.2.1995 and P-180, dt. 8.2.1995 in favour of Meadow Agro Farms Pvt., Ltd, for Rs. 96,500/- and Rs. 1,2,900/-respectively. This witness has further deposed that on the strength of power of attorney viz., Exs. P-181 to 183, he executed the sale deed Exs. P-184 on 4.3.1995 in favour of Meadow Agro Farms Pvt., Ltd., transferring 8.32 acres of land in favour of Meadow Agro Farms Pvt., Ltd.,

90.8) This witness has also deposed about the preparation of the power of attorneys Ex.P.191 to P.196 and the sale deed executed on the strength of the said power of attorneys as per Ex.P.197 dated 15.03.1995 in favour of Maedows Agro Farms ltd., for Rs.54,050/-. Further this witness has deposed that on the strength of the power of attorney Ex.P.206 executed by its vendors, he executed the sale deed in favour of Maedow Agro Farms Ltd., on 29.04.1995 as per Ex.P.207 and on the strength of the power of attorneys Ex.P.208 to 213, he executed the sale deed in respect of 15.71 acres of land on 29.04.1995. It is the further evidence of PW.56 that on the strength of the power of attorneys Ex.P.215 to P.220, he executed a sale deed in favour of Maedow Agro Farms Ltd., on 09.06.1995 as per Ex.p.221. According to this witness, “all the above documents

were registered in the office of the North Chennai Sub-Registrar before D.I.G. and the expenses for the documents were borne by Sudhakaran on behalf of the Maedow Agro Farms Ltd.," Thus, according to PW.56, under the above sale deeds he sold 105.99½ acres of land and received a total sale price of Rs.10.60 lakhs.

In the cross-examination he denied the suggestion that A-3 Sudhakaran has not given him Rs.3.00 lakhs as advance. The evidence of this witness regarding the execution of the various sale deeds mentioned above on the strength of the power of attorneys executed in his favour are not at all challenged in the cross-examination.

90.9) **PW.159** Thiru Rajagopalan is examined to speak regarding the registration of the sale deeds marked in evidence as Exs.P.68, 69, 70, 75 to 79, 96 to 110, 122 to 125, 135 to 139, 143 to 148, 153 to 156, 161, 165, 167, 174, 180, 184, 190, 197, 207, 214, 221, 291, 324, 330, 339, 345, 350, 357, 363, 366, 377, 388, 396, 408, 419, 431, 443, 450, 456, 467, 472, 477, 488, 513, 515, 771, 717, 772, 905, 906, 907, 908, 909, 910, 911, 912 and 913.

90.10) According to this witness, he joined the Tamil Nadu Registration Department as Temporary Writer and was promoted as Junior Assistant in 1962 and has in 1969 as Sub-Registrar and in 1983 he

became the District Registrar. In the year 1993 he was promoted as Assistant Chief Registrar and he took charge as Assistant Chief Registrar North Chennai District Registrar's office. In North Chennai District, six Sub-Registrars were working under him. According to this witness, the signatures of the executants were taken on the respective sale deeds at the residence of the respective vendors and he got the sale deeds registered in his office. Another important aspect that emanates from the testimony of this witness is that various properties registered under the above deeds were under valued and in respect of these documents he collected the deficit stamp duty.

90.11) It is important to note that during his chief-examination, this witness has unequivocally stated that in the month of January, 1994, his superior officer informed him that if any body called him from Ex-Chief-Minister's office for documentation, he should attend to that work according to rules. This witness further deposed that, some times after 15.01.1994, one day he received phone call from Poes Garden and he immediately went there and spoke to the person who spoke to him over phone and identified himself as Jayaraman. The said Jayaraman told him that he would send a person for the purpose of registration and accordingly, a person took him to the house of one Amanullah, situate in Habibulla Road, T.Nagar,

Chennai, where a document was presented before him. The said Amanullah signed the document and he registered it as document No.33/94. It was a sale deed executed in the name of J. Elavarasi, A.4 for consideration of Rs.1,90,000/-. He further deposed that in the beginning of 1994 he registered five other sale deeds marked as Ex.P.122, P.138, P.123, P.139 and P.124 respectively. These sale deeds were executed in respect of agricultural land measuring 11.58 acres. He spoke about the value of the stamp duty and the registration fees calculated by him regarding the registration of these sale deeds referred above.

90.12) The other portion of his chief-examination which assumes importance reads as under;

> "*15 days later, Thiru Jayaraman called him from Poes Garden over phone and asked him to come over to Poes Garden. I went there accordingly. He asked him to wait for some time since Thiru Sudhakaran desired to meet him. A little later, he introduced me to Sudhakaran. He said that* "in case he or jayaraman or any one else was to call from Poes Garden, I was to go over and do registration." *I agreed to do so and returned to office. When I had been to Poes Garden, Smt. Sasikala was also present there. It was Thiru Jayaraman who introduced Smt. Sasikala to me. I received 20 to 25 summons from Poes Garden and which time I went there. I have never gone to Poes Garden without a phone call."*

90.13) Further, this witness deposed that, during June, July months of 1994, he was called by Tr.

Sudhakaran several times to Poes Garden and he told PW.159 that he was planning to buy lands in Thiruvanvelli village and he should go there to value the land. Accordingly, PW.159, Sudhakaran and Thiru Radhakrishnan travelled by Z-Tier A/C. coach to Thiruvanvelli. They stayed in a lodge. Sudhakaran introduced one person by name Siva to PW.159. They went to the Sub-Registrar's office to find out the valuation and met Sub-Registrar Janaki. On the same day they went to Chennai. After few days, A-3 asked PW.159 and Radhakrishnan to go over to Thirunelveli the next day and co-operate for the registration of the documents. Accordingly, PW.159 and Radhakrishnan went to Thirunelveli. They stayed in a hotel and on the next day went to Sub-Registrar office where a document was kept ready and the same was registered. But the registration was kept pending as it was under valued. This witness further deposed that, during September, 1994 Tr. Jayaraman contacted him over phone and asked him to come to Poes Garden. Accordingly, he went there and met A-3 and as asked by A-3, registered four sale deeds on 15.09.1994. Thus, PW.159 has deposed about the manner and the circumstances under which the above documents were registered.

In the cross-examination, an attempt is made to discredit this witness by bringing out certain irregularities in the formalities of registration of the

various documents but in appreciating the testimony of this witness, it is pertinent to note that the genuineness and validity of these registered documents has not been disputed either in the cross-examination of this witness nor any contra material is brought on record to doubt the presumptive value attached to these documents. Though it is repeatedly suggested to this witness that he has violated the rules of registration, the defence has not denied the assertions made by PW.159 that he was called to the residence of A-1 over phone several times and at the instance of A-3 he registered the sale deeds. In page 45 of the evidence of PW.159, it is elicited as under;

> "W*hen the phone calls came from Poes Garden, they never mentioned the details about the documents. " It is incorrect to say that I am giving false deposition about having received the telephonic messages from Poes Garden, because I have committed some errors during registration and because the changing ruling party has made me fearful."*

90.14) Thus, it could be seen that the accused has not disputed the fact that PW.159 was repeatedly called to the house of the A-1. The above suggestion goes to show that the accused themselves were aware of the irregularities committed by PW.159 in getting the sale deeds registered and that all the properties were under valued.

90.15) The circumstances brought out in the testimony of this witness coupled with the documentary evidence brought on record establishes that PW.159 has violated the rules only to oblige A-1 and A-3. It has come in the evidence of PW.159 at more than one place that, A-3 had gone to the registration office and he was also present during the execution of some of the documents, but he has deliberately omitted to present the documents as required under law. In page 63, PW.159 has stated that the A-3 had come to the registration office only once and in page 65 it is recorded that, when PW.159 got the signature of the family members of Ganagayi Amaran, A.3 was also present. All these circumstances clearly indicate that A-3 has played a predominant role in bringing about the above transaction and getting them registered in the name of the Company.

90.16) **PW.182** Arunachalan, Chief manager of Indian Bank at page 45 of his evidence has deposed about the account maintained by Meadow Agro Farms (Pvt) Ltd., and has stated that, a cheque for Rs.2.00 lakh was passed in favour of Maedow Agro Farm on 20.12.1994. On the same date, a cheque for Rs.60,000/- as passed in favour of Sinora. On the same day, a cheque for Rs.19,500/- was passed in favour of the Bank. Ex.P.1333 is that cheque, as the director, V.N.Sudhakaran had signed in that. There is a

debit entry in favour of the bank (BBO-1) Amanullah for Rs.68,00,000/- on 28.12.1994. Ex.P.1334 is the debit voucher. Ex.P.1335 is the confirmation cheque.

90.17) **DW.86** R. Vaidyanathan, has deposed that, he is a practicing Chartered Accountant and associated with M/s. S.Venkatraman and Co., Chartered Accountants and Mr.G.Natarajan, Chartered Accountant. Since he is associated with the firm of Chartered Accountants, he is competent to speak regarding the files handled by Mr.G.Natarajan. Through this witness, A-3 has got marked the copy of the Income Tax Returns for the A/Y. 1996-97 as Ex.D.187. It is seen to have been filed only on 29.03.2000. Ex.D.189 copy of the returns is seen to have been filed only on 19.04.2001. The copy of the Balance Sheet for the year ending 31.03.1996 is marked as Ex.D.188, the copy of the schedule to the annual returns as Ex.D.189 and it is stated that, the said schedule contains the list of who contributed the share capital amounting to Rs.1,06,55,000/-, but the names of none of the accused finds place in Ex.D.189. This witness has further deposed that the balance sheet filed by M/s. Meadow Agro Farms (Pvt) Ltd., would show that the Company had invested Rs.21,53,738/- on fixed assets viz., land and sum of Rs.21,09,000/- on shares in other companies. The said schedule also would indicate that the Company had lent Rs.32,90,000/- to A.2 Sasikala

and Rs.62,50,000/- to M/s. Jaya Publications. The Company was assessed to Income Tax and there was an attempt to reopen the assessment and under Section 148 of Income Tax Act, but having found that there was no escaped assessment, a note/order was made in this regard as per Ex.D.190 dated 30.3.2000.

90.18) In appreciating the oral testimony of DW.86 and the documents marked through this witness, it is relevant to note that, in the cross-examination it is elicited that he became the partner in M/s.S.Venkatraman and Company on 1.4.1991 and prior to joining M/s. S. Venkatraman and Co., he was partner in M/s. Nataraj Associates from September, 1990 to March, 1991. He retired from partnership of M/s. Nataraj Associates w.e.f. 30.3.1991. None of the documents spoken to by this witness are either signed by DW.88 nor filed by him before the Income Tax Authorities. A perusal of Ex.D.187, the copy of the return filed on behalf of Meadow Agro Farms (Pvt) Ltd., discloses that it was filed in the office of the Dy. Commissioner of Income Tax only on 29.3.2000, more than three years after the registration of the case. Said return is verified by one A. Jayaraman, as Director of Meadow Agro Farms (Pvt) Ltd., He is not examined. Ex.D.187 is not the certified copy either. As such, no reliance could be placed on this document. The so called balance sheet as on 31.3.1996 (Ex.D.188) is the zerox which is certified as true copy by the Asst.

Commissioner of Income Tax. It is dated 3.4.1998 and shown as signed by R. Kumar and A. Jayaraman, the Directors of the Company and one G. Natarajan, Chartered Accountant. The returns itself having been filed in the year 2000, this document could not have been filed in 3.4.1998, nor is there anything to show that R. Kumar and A.Jayaraman were the Directors of Meadow Agro Farms (Pvt) Ltd., at the relevant point of time. All these circumstance go to show that, these documents are got up to support of the false defence set up by the accused. Ex.D.189 also does not improve the case of the accused, nor does it inspire confidence to accept the contents of the said document in as much as this schedule to the annual return is seen to have been filed before the R.O.C. only on 19.04.2001 as could be seen from the seal of the Company.

90.19) Ex.D.190 is said to be the note order passed by the Income Tax Authorities on the return of income filed by M/s. Meadow Agro Farms (Pvt) Ltd., It is not known under what provision of law, such an order could be passed and what is the evidentiary value thereof. It is interesting to note that in the said note, the Directors are shown as (1) K. Krishnakumar Reddy and (2) K. Anil Kumar Reddy. As already stated above, PW.106 Sri.Krishnakumar Reddy has unequivocally has stated before the Court that, he and the other Director signed certain forms in 1994 and sold the Company and

they are not in possession of the Company. Ex.P.601 produced by the prosecution unimpeachably establishes that both the said Directors have resigned on 03.08.1994. But, curiously they are shown as the Directors of the Company on the date of the order i.e., 30.03.2000, which itself is sufficient to discard the document as unreliable. Even otherwise, the contents of the said document do not advance the defence set up by A-3. In the said order it is noted that the Company had practically no business activities since its inception and had not filed any return of income and for the assessment year 1996-97 also, the assessee did not file any return of income and is is only after notices were issued, the return of income came to be filed on 29.03.2000 admitting NIL income.

90.20) What turns out from the above evidence is that, even though the Company was registered as back as in 1990, it had no business activities whatsoever, until the Company was taken over by A-3 and A-4. Secondly, the Company was not assessed to Income Tax. The documents produced by the accused are seen to have come into existence only after the year 2000. According to the accused, during the investigation, the premises of Meadow Agro Farms (Pvt) Ltd., were searched and all the documents and records pertaining to the Company were seized. If so, the Company could not have filed the returns without there being proper

records to support the return. Even though much has been argued that the Company had its own resources, the accused has not been able to produce even the bank account statement standing in the name of the Company to justify the contention that the properties registered in the name of the Company were purchased out of the funds of the Company. On the other hand, the direct evidence produced by the prosecution clinchingly establishes that the entire funds for the purchase of the properties emanated from the accused and the said properties were never treated as the properties of the Company.

c) ***RIVERWAY AGRO PRODUCTS PVT. LTD.,***

91. **PW-96** Raghuram has deposed that in 1990, he and Prabhakar Reddy started a Partnership Company called Riverway Agro Products (Pvt) Ltd., but no business or transaction was being done. Subbarama Reddy suggested to sell the concern. In June, 1994, Prabhakar Reddy and he went to Subbaramu Reddy's office and signed some papers for transfer of the Company in the names of Sudhakaran and Elavarasi and they gave them Rs.2,000/- each in the form of two cheques. The cheque received by him was signed by Sudhakaran. Through this witness the prosecution has marked Ex.P.576 and P.577, the certified copies of Memorandum of Association and Articles of Association.

Even in the cross-examination he reiterated that when he signed the forms, the name of V.N.Sudhakaran and Elavarasi were mentioned therein.

91.1) **PW.94** R. Laxmi Narayanan, the Personal Assistant to Company Registrar, has deposed that Riverway Agro Products Pvt. Ltd., was registered on the office of the Company Registrar on 22.10.1990 with Registration No.19800/90 as per the Certificate of Registration Ex.P.575 and the Memorandum of Association and Articles of Association- Ex.P.576 and 577 respectively. The company was started by Raghuram and Prabhakar Reddy, as the Directors having their office at No.18, South Bog Road, T.Nagar, Chennai-18. On 16.03.1992 Form No.18 was submitted intimating the change of office to No.7-B, Gopala Krishna Road, T.Nagar, Chennai-7 as per Ex.578 and on 28.05.1996 Form No.32 was submitted appointing V.N.B.Sharma and V.Babu as additional directors. On 21.07.1994 another Form No.32 was submitted stating that V.N.Sudhakaran and Elavarasi were appointed as additional directors on 15.07.1994. Through this witness the original copy of Form No.32 is marked as per Ex.P.579. This witness has further deposed that, Raghuram and Prabhakar Reddy resigned from the Directors post from 18.07.1994 and w.e.f. 10.08.1994, the company changed the office address to Shop No.19, Ground Floor, Wellington plaza, No.90, Annasalai,

Chennai-2 as per Ex.P.582 and again on 24.11.1994 Form No.18 was submitted intimating the change of office to Shop No.21, I Floor, Wellington Plaza, No.90, Annasalai, Chennai-2 as per Ex.P.583. On 28.05.1996 Sharma, Bombay and on 16.02.96 V. Babu, Bangalore were appointed as Additional Directors an on 05.03.1996 and 13.03.1996 Elavarasi and V.N.Sudhakaran resigned from the board as per Ex.P.585.

91.2) According to **PW.182** Arunachalam, Chief Manager of Indian Bank, Abirampuram Branch, an application as per Ex.P.1294 was submitted to open a current account in the name of Riverway Agro Products Pvt. Ltd., signed by its Managing Director Sri.V.N. Sudhakaran viz., A-3 and based on this application, Current A/c. No.1095 was opened in their Bank. This witness identified the specimen signature of A-2, 3 and 4 as per Ex.P.1295, 1296 and 1297 and through this witness the account extract relating to Current A/c.No.1095 is marked as Ex.P.1298. This witness has given the details of the amounts credited to this account from time to time and has specifically stated that, as per the pay-in slip Ex.P.1299, cash of Rs.15,45,000/- was credited to this account on 29.11.1994 and the said pay-in slip was signed by one Mr.M.Jayaraman showing his address as No.36, Poes Garden, Chennai. Likewise, an amount of Rs.19,50,000/- was credited to this

account through pay-in slip dated 30.11.1994. The other details of the money deposited into this Current A/c. no.1095 are as under;

Pay-in-slip No.	Date	Person signed in the slip and the address given	Cash amount Rs.
Ex.P.1301	03.12.94	M. Jayaraman, 36, Poes Garden, Chennai-86.	22,41,000
Ex.P.1302	07.01.95	M. Jayaraman	15,00,000
Ex.P.1303	10.01.95	M.Jayaraman	25,00,000
Ex.P.1304	12.01.95	M.Jayaraman No.36, Poes Garden, Chennai-86	25,00,000
Ex.P.1305	25.04.95	Ram Vijayan, 21, First Floor, 91, Anna Salai, Chennai-2.	19,00,000
Ex.P.1306	27.04.95	No details of the remittee	20,00,000
Ex.P.1307	28.04.95	Ram vijayan, 21, Fist Floor, 91, Anna Salai, Chennai-2	19,90,000
Ex.P.1308	23.05.94	Dr. S.Radha, No.90, Anna Salai, Chennai. (Signature is not clear)	6,28,600

91.3) This witness has also spoken about the money transferred to this account from various other accounts as under;

Date	Details of Transfer	Amount Rs.
24.09.94	By Transfer	10,00,000
26.10.94	By Transfer	3,00,000
17.11.94	By Transfer from Current a/c.1107	10,75,000
09.08.95	By Transfer	4,00,000
02.02.96	By Transfer from current a/c.1050	96,000
20.02.96	By Transfer from current a/c.1058	5,000
24.02.96	By Transfer from current a/c.1054	25,000

01.03.96	By Transfer from current a/c.1054	6,000
31.03.96	By Transfer from current a/c.1054	22,000
14.04.96	By Transfer from current a/c.1054	10,000
18.04.96	By Transfer from current a/c.1058	25,000
12.08.94	By draft	75,000

In the cross-examination, it is elicited that the Articles of Association of the Company was also submitted and the name of the directors could be identified by referring to the said Articles of Association and Memorandum of Association. It is further elicited that PW.182 was not working in Abirampuram Branch when the account was opened and nobody has signed Ex.P.1294 to 1297 in his presence. Sri. Ramesh, the Bank Manager, permitted the opening of the account is still in the bank services.

91.4) Regarding the registration of various items of properties in the name of the Company, the evidence of the vendors is already discussed in the preceding part of this judgment. **PW.74** Ramaiah was the Sub-Registrar at Srivaikundam. He has been examined to prove the registration of the sale deed Ex.P.323. According to this witness as per Ex.P.323 an undivided extent of 5.53 acres of land at Sirakulam was sold by Nachiar Ammal and Agastyer in favour of Riverway Agro Products Pvt. Ltd., for Rs.16,600/-. This witness has deposed that, as per the guidelines, the value of the Survey No.490/3A1 in 1994 was Rs.26,000/- per acre. Hence, he referred

the documents to Deputy Tahasildar. He further deposed that he has brought the guideline register for the year 1994 and also the documents in connection with the action taken for recovery of deficit stamp duty to the Court.

91.5) **PW.172** Shanmugaiah was working as Junior Engineer in Tamil Nadu Electricity Board from 1991 to 04.01.1996. At the relevant time he was working in Seythunga Nallur Electricity Distribution office. According to this witness, A-3 V.N.Sudhakaran, director of Riverway Agro Products Pvt. Ltd., Chennai paid Rs.50,000/- for five pumpsets each costing Rs.10,000/- The applications related to these connections were handed over to him by the Agricultural Department officer Radhakrishnan (PW.71). According to this witness on 23.02.1995 an amount of Rs.500/- and Rs.9,500/- was paid and on 04.04.1995 connection was sanctioned for Survey No.399/6 as per Ex.P.964. Likewise, the amount was paid for the connection in respect of Survey No.467/02 on 23.02.1995 and electrical connection bearing No.440 was granted on 29.07.1995 as per Ex.P.965. In respect of Survey No.467/02, the electrical connection was sanctioned bearing installation No.441 on 29.07.1995 as per Ex.966 and on 31.05.1995 electrical connection No.432 was installed as per Ex.P.967. This witness further deposed that, Ex.P.962 is the file relating to the

electrical installation No.450 to Survey No.466/6. He has specifically deposed that, all the amounts for the taking the connections were paid by the above mentioned Radhakrishnan. The accused have not cross-examined this witness.

91.6) The gist of the evidence of **PW.71** Radhakrishnan is that, he is a B.Sc., in Agriculture. He joined the service in 1978 as a Dy. Agricultural Officer and served as Horticultural officer at Vallathirakkottai and Pudhkkottai districts. In 1993 he was transferred to Tharamani Horticultural Training Centre as an Horticultural officer. In January, 1993, Kaliya Perumal, the Joint Director of Horticulture (now deceased) gave him Rs. 1,000/- to get 200 lemon plants from Periyakulam Research Centre for Hyderabad garden of former Selvi Jayalalitha. Accordingly, he purchased 200 lemon saplings. The Joint Director asked him to go to Poes Garden and conveyed this information. Accordingly, he went to Poes Garden and met Pazhanivel, the brother of Sasikala's husband and PSO, who told him to go to Hyderabad within two days. He conveyed this matter to the Joint Director, who asked him to go to Hyderabad and deliver the saplings. Accordingly, he loaded the saplings in the train. This witness further deposed that, in June, 1993 on the instructions of Kaliyaperumal, the Director of Horticulture, he met the Agriculture Minister P.

Krishnan, who asked him to take two sevanthi flower plants to Poes Garden. Accordingly, he took two plants and showed them to Gopalan, the Gardener. Gopalan asked him to get 250 such plants in pots. He informed this matter to Kaliyaperumal and later to Krishnan. As per the instructions of the Minister, 250 plants from their centre at Tharamani were transported in the government jeep and delivered at Poes Garden. The Gardener introduced him to Jairaman, P.A. to the Chief Minister. On being told by Jairaman to go to Metal King office at Guindy, he went there and met the Manager Raveendran. Smt. Sasikala also arrived there. She asked PW.71 to inform Jairaman about the expenses for setting up a vegetable garden and to install a shed for growing mushrooms in the vacant area at Metal King office. Jairaman gave the money to buy banana saplings and seeds. With the help of the Contractors, two sheds were constructed at Metal King and they began to produce and sell the mushroom seeds from there. They also planted vegetables and banana saplings.

91.7) PW.71 further stated that, Sudhakaran used to often come to Metal King and supervise the work. PW 71 used to go to Metal King factory twice in a week. One day when he was in Metal King, A-3 told him that an advertisement was appeared in The Hindu and the Chief Minister had plans to set up a family unit in those

lands. He was asked to accompany Siva, the Real Estate Agent from Anna Nagar and the Registrar Rajagopal to see the lands. That was in the beginning of 1994. Later, he, Sudhakaran and Registrar Rajagopal went to Thirunelveli by Kanyakaumari Express. A-3 introduced Rajagopal to him. On the next day morning at 8.30 they reached Thirunelveli. They stayed in Blue Star Lodge in room No. 104 and 105. PW 71 entered a shortened form of his name i.e., R. Krishnan in the Register of the Lodge. From there, they went to Arunagiri Lodge and stayed there. He accompanied Siva to Kayattaru and Vallanadu and saw the lands at Meerankulam, Serankulam and Vallankulam. On the same day evening, they reached to Chennai in Kanyakumari Express. About a week thereafter, as instructed by Jairaman, he and Selvakumar, the Asst. Director of Agriculture Engineering Department travelled to Thirunelveli and stayed in Blue Star Hotel. They contacted Geologist Thangapandiyan, who examined the availability of ground water. He advised that the lands can be bought and they are suitable for putting bore wells. On the same day evening, PW.71 talked to A-3 over phone from Thirunelveli and he was asked to stay there. The next day Siva and Rajagopal arrived to Thirunelveli. They went to Srivaikundam Registrar's office. There 6 people were brought to the Registrar's office and sale deeds were executed for 5 ½ acres of land in favour of Riverway Agro Products Pvt. Ltd., for

Rs. 16,600/-. The amount was given to Siva by Rajagopal and he was asked to give it to the vendors. Since there were some problems to get the documents, it was decided to register only the power of attorneys given in the name of Siva. After informing these developments to A-3, they returned to Poes Garden. After about 20 days, A-3 told PW 71 that Siva had obtained the power of attorney for around 100 acres and asked PW 71 and Rajagopal to complete the formalities and for the said purpose, he received the ticket and Rs. 1 lakh from Jayaraman. In the middle of July, 1994, PW 71 and Rajagopal went to Thirunelveli and at that time, power of attorney executed in favour of Siva was registered in Srivaikundam Sub-Registrar's office at the rate of Rs. 2,000/- per acre. It was decided to give Siva Rs. 1,500/- per acre as broker commission including expenses after the registration of the power of attorneys.

91.8) This witness further deposed that, he and Rajagopal travelled to Thirunelveli around 6-7 times and registered 1190 acres in the name of Siva through the general power of attorney. All these transactions got over in the middle of 1995. All the lands purchased through GPA were registered as sale deeds at North Chennai District Registration office. A-3 told PW 71 that the bore well lorries were sent from Namakkal and had sunk bore wells at certain places. They obtained

electricity connection at the places where the bore wells were located. Applications for electricity connection were signed by A-3 and were given to PW 71 while going to Thirunelveli. He submitted those applications in Saithunganallor Electricity Board office and also obtained the certificate from the Village Administrative office. He further stated that, Exs. P-294 to 298 are the applications signed A-3 which were submitted by PW 71 in the Electricity Board. Exs.P-299 to P-302 are the certificates issued by the Village Administrative Officer.

91.9) PW.71 further deposed that, in December, 1994, A-3 told him to purchase 200 acres of land at Oothakkadu in Kanchipuram district at the rate of Rs.10,000/- per acre through Rajaram, the Real Estate Broker from Porur, Chennai. All these dealings were negotiated by Sudhakaran and Rajaram at the Metal King office through GPA executed in favour of Rajaram. The lands were purchased in the name of Meadow Agro Farms. PW.71 further deposed that while giving the money, he and Rajagopal were present and the money used to be given in cash or cheque. According to PW 71, A-3 had bought 25 acres of land from Gangai Amaran. For the fist time, he and Rajagopal were asked to come there. Accordingly, he went there on his scooter. A-2, A-4, Sasikala's mother and Sudhakaran are also come there. Sudhakaran showed the land and told them that, in the 15 acres of vacant land,

vegetable, sugar-cane, groundnut and sun flower would be planted. They were told to look after the existing coconut and mango trees. They were also shown 200 acres of vacant land lying near Payyanoor. This land contained fish culture ponds. 5 acres of land was bought in Cheyyur near Kalpakkam. Later, Sudhakaran took him and showed 40 acres of land at Vellakkapuram near Thiruvaloor. Mango saplings were also planted in 20 acres.

91.10) After that, one day, Sudhakaran told him that 800 acres has been bought in Kodanadu Tea Estate in Nilgiri district and asked PW.71 whether any retired Agricultural Joint Director could be sent to work thee. PW.71 contacted Hiriyan, a retied Joint Director from the department, who agreed. Accordingly, PW.71 informed A-3, who asked him to bring Hiriyan immediately to Metal King. Accordingly, A-3 Hiriyan personally met at Metal King and he was appointed to look after Kodanadu Estate and given an honorarium of Rs. 5,000/- per month. That night PW71 and Hiriyan went to Ooty and he introduced Hiriyan to the Kodanadu Manager. PW.71 further deposed that, Kodanadu Estate measures 800 acres. Already 700 acres of tea had been cultivated and the remaining land was vacant. There were two bungalows, one tea factory and a quarters for the employees. He stayed there for one day and came back to Thirunelveli. At that time, he

handed over two applications for electricity connections at Saithunganallor. This witness identifies his signature in Exs. P-303, 304 and 305 and further deposed that Exs. P-306, 307 and 308, wherein he signed as R. Krishnan.

This witness was subjected to lengthy cross-examination in installments on 23.2.2001, 28.2.2001, 1.3.2001, 2.3.2001, 7.3.2001 and 8.3.2001. It is seen that this witness stood by his chief-examination and the defence could not shake the veracity of his testimony and material facts deposed by this witness. Even in the cross-examination, he reiterated that he went to Poes Garden as directed by his superior officers and worked as per the instructions of A-3 and was present during all the transactions spoken to by him in detail in the chief-examination. As such, the defence could not demolish or shake the veracity of the testimony of this witness. Even though cross-examination of this witness was completed in all respects, at the instance of the accused, this witness was recalled on 10.1.2003 and surprisingly during further cross-examination on behalf of A-1, A-2 and A-4, PW.71 resiled form his earlier testimony and deposed as under:

> *"During the period from 1993-95, I served in Tharamani and Madhuvaram at Chennai. During those periods, I said to have gone and come from Thirunelveli. It can be seen from my those period attendance Register that I was*

involved with my work. When gave the testimony 7 times in this court, DMK government was ruling Due to that reason, since the policy by compelling me to say the above testimony in the above mentioned dates, I gave the testimony accordingly. But, in the testimony, I give this date is not on anybody's compulsion. For the sake of my job, I have given advice regarding the garden maintenance to many different officers, Ministers and Judges. In the same way, while selvi Jayalalitha was the Chief Minister, when asked on her behalf, I have given advice regarding Horticulture. In addition to those advisees, since I was compelled by the police to reveal many more information in this Court, I had given different types of testimonies in my 1st examination. All those are wrong testimonies. During the examination by asking me many questions, all the other information were prepared by the police alone. Nobody asked me to go to places like Kodanadu, Thirunalveli etc., Since I was compelled to say, I told that I was asked to go to different places. Further, by going to various places, I did not make any arrangements to buy hundreds of acres of land. I do not know the personal security officer Pazhanivel. Whenever I came for the 1st examiantion to this court for giving the testimony, I was given the already prepared formal statements and compelled to say the same after reading it. I told those testimony in my 1st examination.

Cross-examination on behalf of A-3: V.N. Sudhakaran whom I had mentioned during the 1st examination, I neither had seen him, nor travelled with him. I am not R. Krishnan, mentioned n the GCD 303, 304, 305, 306, 307 and 308. I never signed as Krishnan.

Re-examination: Nil."

91.11) But, as per the Orders on I.A. 321, the witness was recalled by the learned PP and was specifically asked as to which of the two versions given by him before the court are correct, for which PW 71 answered that the statement given by him in his examination-in-chief and the cross-examination in2001 are correct. In the cross-examination by the defence counsel, the witness denied that he had misused his official power and answered that the government has not taken any action against him for the alleged misuse of his official power and he did not complain against anyone that he should compel to speak before the court.

91.12) **PW.76** is a real estate agent, who executed the various sale deeds in favour of Riverway Agro Products Pvt. Ltd., as power of attorney of the vendors in respect of 500 to 1000 acres of land. This witness has substantially corroborated the testimony of the other witnesses stating that, he was dealing in real estate business in Anna Nagar. He had advertised in Hindu Newspaper regarding the availability of the land at Vallakulam, Veerankulam, Serakulam, Thirunelvelli District. Pursuant to this advertisement, many people contacted him. One Rajagopal (PW.159) also contacted him and asked him to show thelands at Thirunelvelli on the days fixed by him. PW.76 deposed that, he stayed with the said Rajagopal at Arunagiri Lodge Thirunelvelli on 8th and 9th may 1994. Rajgopal introduced one

Radhakrishnan who was working in Agricultural Department, Thirunelvelli. He introduced Sudhakaran as NRI and told PW.76 that he would purchase the land. Along with them, PW.76 showed the lands to them at Vallakulam, Veerankulam, Serakulam, Veppankulam, Kayatharu, Maanur in tourist car. On 15th July, he stayed in Bharani Hotel and along with him Rajagopal, Radhakrishnan and Sudhakaran also stayed in the same lodge. At that time, they were able to purchase only 5.53 acre of land for Rs.16,600/-, but the Sub-Registrar refused to register the land as it was under valued. At that time, Rajagopal advised PW.76 to get the power of attorneys from the vendors. Accordingly, he obtained the power of attorneys in his name on 20th and 21st of August 1994 at Srivaikundam, Sub-Registrar Office. At that time, Rajagopal was also there. Likewise, on different dates, he got registered the power of attorneys in his name for Rs.1167.57 acres of land for a total amount of Rs.23,34,040/-. Rs.5,84,000/- was given to the local brokers. Pandiya Nesan received Rs.2.92 as commission. PW.76 received 1.16 lakhs, still a sum of Rs.7.60 lakhs is due to him. On 22.08.1994 the sale deeds were registered at District Registrars Office, North Chennai for the remaining extent of 53 acres.

91.13) PW.76 further deposed that in October, 1994 he asked Radhakrishnan as to for whom he was purchasing the land and Radhakrishnan told him that

Selvi Jayalalitha and Smt. Sasikala and Sudhakaran were purchasing the land. The details are as under;

Sl.No.	Date of Regn	Extent Acre-Cents	Consideration (Amount)	Sale Deed Ex.	GPA. Ex.P
1	17.11.94	281.00			
2	22.12.94	507.00			
3	06.01.95	166.00			
4	21.02.95	158.00			
5	22.08.94	53.00		P.324	P.325 to 329
6	17.11.94	73.90	1,47,800	P.330	331 to 338
7	17.11.94	69.78	1,39,560	P.339	340-344
8	17.11.94	60.65	1,21,310	P.345	346-349
9	17.11.94	42.31	84,620	P.350	351-356
10	17.11.94	34.815	69,630	P.357	358-362
11	22.12.94	6.98	13,960	P.363	364 &365
12	22.12.94	55.05	1,10,010	P.366	367-376
13	22.12.94	57.01	1,14,020	P.377	378-387
14	21.1294	89.62	1,79,240	P.388	389-395
15	21.12.94	80.955	1,61,910	P.396	397-407
16	21.12.94	71.57	1,51,400	P.408	409-418
17	21.12.94	68.095	1,36,190	P.419	420-430
18	21.12.94	78.095	1,56,190	P.431	432-442
19	04.01.95	48.95	97,900	P.443	444-449
20	04.01.95	54.98	1,09,960	P.450	451-455
21	04.01.95	62.65	97,900	P.456	457-466
22	17.02.95	16.51	33,020	P.467	468-471
23	17.02.95	30.75	67,500	P.472	473-476
24	17.02.95	51.40	1,02,800	P.477	478-487
25	17.02.95	59.82	1,19,640	P.488	489-496

91.13) This witness has further deposed that, when he had been to Thirunelveli, he had signed the register of lodge at Arunagiri Lodge, Bharani Lodge and Blue Star Lodge where he stayed and he has identified the name and address in Ex.P.309, 311, 313, 315, 317, 319, 321, 501, 502 and has also stated that Ex.P.503 is the counter foil of the money paid for his stay at Hotel Blue Star and he has signed the register Ex.P.504 on 17.01.1995.

91.14) This witness is also subjected to lengthy cross-examination, but nothing material is brought out to doubt or disbelieve the testimony of this witness. Even in his cross-examination, he has reiterated that he has been dealing with brokerage for the past 8 years and he has advertised in '*Dinathand*' and '*Hindu'* Newspapers regarding the availability of land for sale. It is elicited that, he did not give the copy of paper publication to the police at the time of his enquiry. In the cross-examination this witness has answered that he is not an income tax assessee and since he received the commission of only Rs.100/- per acre, he did not find it necessary to file income tax returns. He maintained in the cross-examination that apart from Rajagopal and A-3, a party from Kerala and other prospective buyers had also approached him regarding the land which was sold to Riverway Agro Products Private Ltd.,

91.15) It is elicited in the cross-examination that, on 08.07.1994 he saw accused for the first time. Even in the cross-examination he maintained that Thiru Rajagopal, Thiru Radhakrishnan, Thiru Pandiya Nesan, A-3 and himself went with the driver to Serakulam, Neerankulam, Vallakulam, Vebankulam, Manur and Kayatharu and all these facts were disclosed to the I.O. during his examination u/Sec. 161 of Cr.P.C. The defence could not shake his testimony regarding his stay in the lodges and the large number of power of attorneys obtained by him in his name on the strength of which he executed the various sale deeds stated above in favour of Riverway Agro Products Pvt. Ltd., As a matter of fact, the execution of the sale deeds at Ex.p.330, 339 and 345 to 488 are not at all denied by the accused nor have they disputed the execution of the power of attorneys executed in favour of this witness authorising to execute the sale deeds in respect of the large extent of the lands as deposed by PW.76. As already stated above, this witness was also subjected to grueling cross-examination in installments commencing from 14.02.2001 to 21.02.2001. This witness was recalled on 28.01.2003 at the instance of the accused and during the further cross-examination on behalf of A-1, 2 and 4, this witness substantially prevaricated from his earlier statements and stated on oath that pursuant to the advertisement given by him in '*Dinathand*' and *'Hindu'* one Krishnan, an accountant

from Riverway Agro Products Pvt. Ltd., approached him and his friends regarding the sale of lands and he and his friends doing the real estate business approached the land owners and got the power of attorneys and executed the sale deeds in favour of Riverway Agro Products Pvt. Ltd., During his evidence PW.76 deposed that, land owners gave commission for him and other brokers and he did not receive an other commission. He further deposed that, he did not have any contact with Thiru Rajagopal, District Registrar and he did not know PW.71 Radhakrishnan He also asserted that he did not know Sudhakaran, has only heard his name. He also resiled from his earlier statement that he had informed Rajagopal, District Registrar about the availability of the land and they had been to Tirunelveli. He denied that on 8th and 9th July 1994 Thiru Rajagopal introduced Sudhakaran to him at Thirunelveli. He also denied having visited Thirunelveli along with the said Rajagopal and maintained that all the transactions were carried out at the instance of Krishnan, accountant of M/s. Riverway Agro Products Pvt. Ltd., Further, he denied having made a statement "*the brokers who bought and gave the land to me ending with that "Rajagopal, Jayalalitha, Sasikala and sudakaran are only purchasing those lands."* Further, this witness stated on oath that, on 07.09.1997 when he came to his residence, he was threatened by Nallamma Naidu and therefore, he had given false evidence before the Court.

He further deposed that, during his first enquiry, the police officers related to this case compelled him to tell the names of the accused who were not connected with the case regarding the dealings.

91.16) Pursuant to the orders of the Hon'ble Supreme Court of India, the prosecution recalled this witness for further examination and in the course of the reexamination held on 19.01.2011, the learned Spl.P.P. specifically put a question to the witness as under;

> *Q: In your evidence in the first instance before the Chennai court you have given evidence regarding the negotiations resulting in execution of sale deeds and power of attorneys but later in 2003 after you were recalled you have given contradictory statements. Which of the two versions is true and correct?*
>
> *A: The version given by me in the first instance is true and correct.*

91.17) The witness was permitted to be cross-examined by the defence and in the cross-examination, it was asked to the witness that, even in the cross-examination also he had stated the truth for which he replied that he had signed the cross-examination, but he did not know the contents thereof. He denied the suggestion that in his re-examination he has given false evidence at the instance of the police.

Notwithstanding the prevarication by the witness, the sequence of events narrated by him with regard to

the circumstances surrounding the execution and registration of the various sale deeds have remained unshaken. Even otherwise, the contemporaneous documents spoken to by this witness lend full credence to the testimony of this witness regarding his involvement in the procurement of the properties at the instance of A-3. More importantly, what turns out from the evidence of the above witnesses is that, the so called Riverway Agro Products Pvt. Ltd., was no way in the picture and the funds of the said Company were not utilized for the purchase and registration of these properties.

d) **RAMARAJ AGRO MILLS LTD.:**

92) **PW.52** Gandhi has deposed that he and Ramaraj Agro Mills Ltd, had bought 6,10,000/- shares at the rate of Rs. 5/- per share. He could not get proper income from the said mill and decided to sell it. In 1994, Ramaswamy Udayar brought Sudhakaran to them and asked them to sell the mill. They negotiated and agreed to sell it at the rate of Rs. 3/- per share. Sudhakaran, Sundaravadanan, Ilavarasi and Prabha took over the Board of Management and in all 6,18,000 shares were bought by them.

92.1) Through this witness, the prosecution has marked Ex.P-143 viz., the certified copy of the sale deed

executed by Raja. Ex. P-144 is the photo copy of the sale deed written by him as the power agent of Arunachalm; Ex. P-145 is the certified copy of the sale deed executed by him (PW 52) in favour of Ramaswamy, Ex. P-146 is the certified copy of the sale deed executed in favour of Smt. Valli. In the cross-examination, this witness has answered that the company had a bank account and when specifically asked as to whether the sale amount was paid by Ramaraj Agro Mills Ltd., by cheque, this PW.52 answered that he does not know about it.

92.2) **PW.53** Asokan has deposed that PW.52 Mr.Gandhi is his uncle and they jointly bought Ramaraj Agro Mills Ltd., He and his family members jointly purchased 2,24,313 shares at the rate of Rs. 5/- per share and other shares were bought by outsiders. Sudhakaran, Sundaravadanam and other persons became the Board of Directors and they accepted the mill from PW.52 and PW.53. Rajamani Ammal wanted to sell the land adjacent to Ramaraj Agro Mills Ltd., and for the said purpose, she gave the power of attorney to him (PW.53) and accordingly, he executed the sale deed in 1995 in favour of Ramaraj Agro Mills Ltd., as per Ex. P-147.

92.3) PW.90 Smt. Sheela Balakarishnan, Secretary in Employee and Admn. Reforms Dept., has deposed that Ramaraj Agro Mills Ltd., took assistance from

SPICOT. The Chairman of Ramaraj Agro Mills Ltd., Mr. Gandhi wrote a letter to the Managing Director of SPICOT Company as per Ex.P-541 informing that V.N. Sudhakaran and J. Elavarasi were appointed as Joint Directors of the said Firm. The existing members Gandhi, Asokan, Satthivelu and Magilavannam also wrote a letter as per Ex. P-542 informing that they had resigned from their post. Through this witness, the prosecution has marked Exs. P-544 to P-547.

92.4) **PW 127** Smt. Rajeswari has deposed that PW 78 is her father. He owned a house in VVC Nagar at Tanjaore. In respect of the said house, he executed a registered document in April, 1995. In her Chennai house, the officer of the Registration department came to her house and took her signature. She identified the copy of the said sale deed, which came to be marked as Ex. P-717. In the cross-examination, she answered that she does not know who is the purchaser of the property and she did not see the purchaser and she does not know how much amount was paid to her father.

92.5) Mr. Lakshmi Narayanan, P.A., to the Company Registrar is examined as PW 94 regarding the registration of Ramraj Agro Mills Ltd., This witness has deposed that Ramaraj Agro Mills Ltd., is registered in their office on 28.5.1996 with registration No. 13060/1986 as per Ex. P-606. The company was started by Thillanayagam, Ramaswamy Udayar and five

other persons. The copy of Memorandum of Association is at Ex. P-606 and the copy of Articles of Association is at Ex. P-608. The Form No. 29 relating to the Company are marked as Exs. P-609, 610 and 611 and Form No. 18 is marked as Ex. P-612 and it is stated that as per Form No. 32, V.N. Sudhakaran, Sundaravadanam, Ilavarasi and S. Prabha were appointed as Additional Directors with effect from 23.11.1994.

92.6) The documents produced by the prosecution relating to Ramaraj Agro Mills Ltd., are as under;

Ex.P-606 is the certified copy of the Certificate of Incorporation, where under the aforesaid Ramaraj Agro Mills Ltd., is seen to have been incorporated under the provisions of the Companies Act, 1956 with No.13060/1986.

Ex.P-607 is the certified copy of the Memorandum of Association. It is signed by 7 subscribers.

Ex. P-608 is the copy of the Articles of Association, which is also signed by the above named 7 subscribers. The authorized share capital of the company is Rs. 60 lakh divided into Rs. 5 lakh with equity shares of Rs. 10/- each. Clause 116 stipulates that a Director shall not be required to hold any share qualification.

Exs. P-609, P.610 and P.611 are the certified copies of Form No. 29, dt. 14.5.1986 respectively filed

by the Directors as required under Sec. 264 and 266 of the Act.

Ex. P-612 is the certified copy of the Form No. 18, dt. 14.5.1986, where under the registered office of the company is shown as situate at No.110, Dr. Radhakrishna Road, Madras - 4.

Ex. P-613 is the certified copy of the Form No. 32, dt. 19.12.1994 submitted by Mr. Gandhi as the Managing Director, where under it is stated that A-3 and A-4 were appointed as Additional Directors with effect from 23.11.1994 along with two other Directors viz., T.V. Sundaravadanam and Smt. S. Prabha.

Ex. P-614 is the certified copy of the Form No. 18, dt. 1.2.1995 submitted by A-4, where under it is intimated that the situation of the registered office of the company is changed to shop No. 21, Wellington Plaza, No. 90, Anna Salai, Madras - 2 with effect from 19.1.1995. In this document, the nominal capital of the company is shown as Rs. 65 lakh.

Ex. P-615 is the certified copy of the Form No. 32, dt. 8.5.1996 submitted by Sundaravadanam in his capacity as the Director intimating that A-3 resigned as Director on 8.5.1996 and A-4 Elavarasi and Prabha resigned with effect from 22.2.1996 and with effect from the said date, three other persons were appointed as Additional Directors.

Ex. P-616 is the certified copy of the Form No. 32, dt. 30.8.1997 signed by Sundaravadanam, which discloses that A. Ganesh Rajan, G. Sabraninathan and Karthikeyan resigned from the Directorship on 21.8.1997 and on the same day, two other persons were appointed as Additional Directors.

Ex. P-541 is the letter, dt. 21.11.1994 written by the Managing Director of Ramaraj Agro Mills Ltd., to the Chairman-cum-Managing Director, Small Industries Promotion Corporation of Tamil Nadu intimating the co-opting of A-3 and A-4 and Sundaravadanam and S.Prabha as Additional Directors of the company.

92.7) Ex. P-542 is the letter, dt. 24.11.1995 written by T.V. Sundaravadanam to the Managing Director, SIPCOT Ltd., Madras regarding the change of management and re-schedulement of the loan and waiving of interest. In the said letter, it is stated that the change of management has taken place with effect from 19.1.1995 and only the following four Directors, who have been earlier inducted as Additional Directors on 23.11.1994 have been functioning as Board of Directors viz., 1. Tr. T.V. Sundaravadanam (with 12 lakh shares), 2. Tr. V.N. Sudhagaran (with 12 lakh shares), 3. Tmt. J. Elavarasi (with 1000 shares) and 4. Tmt. S. Prabha (with 1000 shares). The other shares are held by the associates of the company.

92.8) In the said letter T.V. Sundaravadanam has requested to waive the interest on the loan advanced by M/s SIPCOT and has further stated that the principal over-dues as on 30.11.1995 is Rs. 42,51,130/-.

Ex. P-544 speaks about the dues as on 6.12.1995.

Ex. P-543, dt. 27.11.1995 is the proceedings of SIPCOT. The submission notes read as under;

> *"The company (vide its letter, dt. 24.11.1995) has requested to consider change in management and also for waiver of interest on interest, penal interest and frozen interest. The company has also requested for reschedulement. To show their bona fide, they have enclosed the outstation cheque from Indian Bank, Tiruvarur, dt. 23.11.1995 for Rs. 7,23,806/-. Since the request has to be placed before the Board, the amount of Rs. 7,23,806/- on realization may be kept in suspense account to be adjusted after the Board's decision."*

92.9) Ex. P-546 is the original letter, dt. 2.2.1996 written by the Manager, Ramaraj Agro Mills Ltd., to M/s SIPCOT company, Madras enclosing a DD for Rs.3,57,000/- towards the 1st due and Ex. P-547 is the covering letter, dt. 6.4.1996 enclosing a DD for Rs. 4 lakh towards the repayment of the instalments due to SIPCOT.

92.10) Ex. P-143 is the certified copy of the sale deed (document No. 25), dt. 7.1.1995 executed by A.S.K. Raja, through his power of attorney Mr. Gandhi in

favour of Ramaraj Agro Mills Ltd., shop No. 21, Wellington Plaza, Anna Salai, Madras in respect of 3.11 acres comprised in Sy. No. 79 situate in Vandampalai village for a consideration of Rs. 62,200/- paid by means of a DD bearing No 626328, dt. 7.1.1995 issued by the Indian Bank.

92.11) Ex. P-144 is the certified copy of the sale deed (document No. 26), dt. 7.1.1995 executed by A.S. Arunachalm, who is the power of attorney of Mr. Gandhi in favour of Ramaraj Agro Mills Ltd., shop No. 21, Wellington Plaza, Anna Salai, Madras in respect of 4.44 acres of land comprising Sy. No. 83/1 and Sy. No. 80 situate in Vandampalai village for Rs. 88,800/-. The consideration is shown to have been paid by means of DD bearing No. 626330, dt. 7.1.1995 issued by the Indian Bank.

92.12) Ex. P-145 is the certified copy of the sale deed (document No. 27), dt. 7.1.1995 executed by S. Ramasamy, who is the power of attorney of Mr. Gandhi in favour of Ramaraj Agro Mills Ltd., in respect of 6.5 acres of land comprising Sy. No. 81/1 and 81/2 situate in Keelakavatthukudi village and Sy. No. 84/1 and 84/1C situate in Vendampalai village of Thanjaore district. The sale consideration of Rs. 1,30,000/- is stated to have been paid by means of a DD bearing No. 626329, dt. 7.1.1995 issued by the Indian Bank.

92.13) Ex. P-146 is the certified copy of the sale deed (document No. 28), dt. 7.1.1995 executed by Smt. S. Valli, through her power of attorney Mr. Gandhi in favour of Ramaraj Agro Mills Ltd., shop No. 21, Wellington Plaza, Anna Salai, Madras for Rs. 1,78,200/- paid by means of a DD bearing No. 626333, dt. 7.1.1995 drawn on Indian Bank in respect of 8.91 acres comprised in Sy. Nos. 77/1A, 77/1C, 77/1B/82/1A situate in Vandampalai village.

92.14) Ex. P-147 is the certified copy of the sale deed (document No. 74) of January, 1995 executed by Smt. Rajamani Ammal, represented by her power of attorney Mr. Asokan in favour of Ramaraj Agro Mills Ltd., shop No. 21, Wellington Plaza, Anna Salai, Madras in respect of 4.57 acres comprised in Sy. Nos. 75, 76/5, 76/2A and 77/1D situate in Vandampalai village for a consideration of Rs.1,62,000/- by means of Bankers Payment Order bearing No 121333, dt. 7.1.1995 issued by the Indian Bank, Madras-18.

92.15) Item Nos. 127 to 132 of Annexure-II deal with the assets said to have been acquired by the accused in the name of M/s Ramaraj Agro Mills Ltd., which are as under;

Item No.	Description of the property including Document No. and in whose name it was purchased	Amount Rs.
	Cost of transfer of 614000 shares of M/s Ramaraj Agro Mills Ltd., at Vandampalai (24.11.1994) at the	

127.	rate of Rs. 3/- per share from Tr. Gandhi and others (6,18,000 shares – 4000 shares)	18,42,000.00
128.	3.11 acres in Sy. No. 79 in Vandampali village – M/s Ramaraj Agro Mills Ltd., - (Doc. No. 25/1995, dt. 11.1.1995 of SRO, North Madras)	74,471.00
129.	4.44 acres in Sy. No. 80, 88/1 in Vandampalai village - M/s Ramaraj Agro Mills Ltd., - (Doc. No. 26/1995, dt. 11.1.1995 of SRO, North Madras)	1,06,269.00
130.	1.31 acres in Sy. No. 81/1, 2 in Keelagavathukudi village & 5.19 acres in Sy. No. 84/1, 1C in Vandampalai village - M/s Ramaraj Agro Mills Ltd., - (Doc. No. 27/1995, dt. 11.1.1995 of SRO, North Madras)	1,53,201.00
131.	8.91 acres in Sy. No.77/1B, 1A, 1C, 81/1A, 82/1B pt. in Vandampalai village & Keelagavathukudi village - M/s Ramaraj Agro Mills Ltd., - (Doc. No. 28/1995, dt. 11.1.1995 of SRO, North Madras)	2,13,061.00
132.	3.84 acres in Sy. No. 81/4 in Vandampalai village - M/s Ramaraj Agro Mills Ltd., - (Doc. No. 29/1995, dt. 11.1.1995 of SRO, North Madras)	73,796.00

92.15) The execution and registration of the above sale deeds at Exs. P-144 to P-147 are not disputed by the accused. The payment of consideration is not disputed. The accused have also not disputed the item No. 127 of Annexure II, wherein the cost of transfer of 6,14,000 shares of M/s Ramaraj Agro Mills Ltd., is made in favour of A-3 and A-4 for a total sale price of Rs. 18,42,000/-. The accused have also not disputed the sum of Rs. 14,80,806/- shown at item No. 145 of Annexure-II towards the cost of acquisition of Ramaraj Agro Mills Ltd., (i.e., subsequent payment of Rs.

7,23,806/- made to SIPCOT by Ramaraj Agro Mills Ltd., from 23.11.1995, Rs. 3,57,000/- on 20.1.1996 and Rs. 4 lakh on 6.4.1996). The controversy is raised only with regard to item Nos. 146 and 147 of Annexure-II viz.,

92.16) Item No.146- Cost of construction of labour quarters (five) in ground floor and five in 1st floor, 10 numbers in ground floor and 10 numbers in 1st floor, construction of 1st floor for guest house, over the existing ground floor and construction of platform in Ramaraj Agro Mills campus at Vandampalai during 1994-95 (Evaluation report)

- Rs. 57,19,800.00

92.17) Item No. 147, Cost of constructions of compound wall, twin houses, staff quarters for eight numbers and M.D. bungalow in Ramaraj Agro Mills campus at Vandampalai in 1994-95 (Evaluation Report)

- Rs. 83,41,000.00

92.18) It is the submission of the learned counsel for A-1 that the prosecution has examined PW.153 the Superintending Engineer in Tamil Nadu Public Works Department regarding the construction of labour quarters and the compound wall and has marked the valuation report submitted by him as Ex. P-822. But, neither the oral testimony, nor the said valuation report

could be taken into consideration by the Court. As no notice was issued by him to the owner or to the company before conducting the inspection as required under the Rules, no order from the Court was obtained. For the said purpose, the report also contains interpolation and no verifiable data is furnished, the Electrical Engineer is not examined and as a result the amount of Rs. 10 lakh and odd included towards the electrical work, is liable to be excluded. The basis for determining the rates and the cost of the special items mentioned therein are also not indicated, thereby rendering the entire valuation report filed before the court is an unreliable document. Further, the learned counsel submitted that the company had wherewithals to purchase the immovable properties as well as to effect the construction. The Charted Accountant of the company has submitted the audit report as per Exs. D.204 and D-206 along with the profit and loss account for the year ended 31.3.1994 and the balance sheet as on 31.3.1995, which disclose the following set of facts;

As on 31.3.1994	LIABILITIES
Rs. 5,000,000	**AUTHORIZED CAPITAL**
	Issued & subscribed:
Rs. 4,000,000	400000 equity shares of Rs. 10/- each
Rs. 2,178,000	Share application pending allotment
	RESERVES AND SURPLUS:
Rs. 1,000,000	Subsidy from Govt. of Tamil Nadu
	Depreciation Reserve

Rs. 6,674,653	Secured loans
Rs. 2,023,841	Unsecured loans
	Loan liability
Rs. 1,175,682	Sundry Creditors
Rs.17,052,176	

92.19) Referring to Ex. D-208, the learned counsel for A-1 further submitted that the company had borrowed a loan of Rs. 1 Cr. from Magunta Investments Pvt. Ltd., towards ICD and the conformation in this regard was produced before the Income-tax authorities as per Ex. D-208 and DW.87 has spoken about all these transactions, which clearly indicate that the company was possessed sufficient needs and resources to acquire the properties and to effect construction therein. Moreover, the prosecution has not produced any material before the court either to show that A-1 had advanced any funds for the acquisition of the said assets, nor is there any evidence on record to indicate that A-2 to A-4 had advanced any funds towards the acquisition of the said properties. Therefore, the entire amount shown in item Nos. 146 and 147 are liable to be deducted.

92.20) Before appreciating the contention urged by the learned counsel for A-1, it may be relevant to refer the evidence of PW 153 the Superintending Engineer in Tamil Nadu Public Works Department, who has deposed regarding the inspection of the labour quarters and the

compound wall under construction in Ramaraj Agro Mills Campus at Vandampalai. According to this witness, he has worked in Public Works Department for about 35 years and for many years he has worked in Construction Division only. An order was issued to the PWD Chief Engineer on 20.11.1996 to assess the buildings in the premises of Ramaraj Agro Mills Ltd., at Vandam Palayam in A.T. Panner Selvam district. Kaliyappan, Asst. Executive Engineer, Karunakaran, an Asst. Engineer, Manian, a Jr. Engineer and Rajaraman, an Electrical Engineer were appointed to assist him in the assessment from 27.11.1996 to 29.11.1996. They inspected all the buildings and took the measurement and then prepared the assessment report on the basis of the respective order of construction and on the schedule rate of PWD, prepared the assessment report as per Ex. P-822 and he arrived at the total value of the civil work at Rs. 139.56 lakh, electrical works at Rs. 10.734 lakh and total of Rs. 150.294 lakh. He has specifically deposed regarding the value fixed by him for the buildings constructed during the years 1991-92 and during 1994-95.

In the cross-examination, it is elicited that there was no written order to inspect the buildings. From 27.11.1996 to 29.11.1996 when they inspected the buildings, two workers from the mill assisted them in digging and other allied works. It is elicited that the

court order was not issued and he did not serve any written notice on the company. It is further elicited that the Electrical Engineer, who assessed the electrical works belong to the Public Works Department. In those buildings, workers quarters (30 residences in two buildings), a go-down, a guest house in the 1st floor and the compound wall were completely done. In the bungalow for the Managing Director, two twin houses and a house of quarters were built. Electrical fittings were not fixed and the final coat of painting was also not done. In the cross-examination, it is elicited that the reports were written in two different ink pens. The Asst. Engineer, Karunakaran wrote the report. In the report, it was written as 'for the subsequent year' and it was struck and corrected as 'respective' in different ink. It is also elicited that the Asst. Engineer Karunakaran prepared the plan and notes under his supervision. He valued the buildings on the basis of the PWD rates. The rate list is not enclosed to Ex. P-822 and it does not have the details. As the water supply and sewerage were concealed, he consider those rates as per PWD norms. The rate of electrical fittings were also fixed at the rate of PWD. From local enquiry and his experience, he determined the age of the buildings.

92.21) Though this witness was fully cross-examined, he was recalled and subjected for further cross-examination on 24.12.2012 and he made

contradictory statements regarding the age of the buildings as well as the rates applied by him for assessment of the value of the buildings. But, when he was recalled at the instance of the Public Prosecutor and was subjected to re-examination by putting a question, he has given two different versions regarding the year of construction of the buildings and which amongst the two versions is the correct one, PW 153 categorically answered that the earlier version i.e., he has stated in his examination-in-chief is correct. During the cross-examination by the counsel for A-1, he answered that during his first examination in the year 2000, his deposition has been made over and accordingly, accepted it as correct and signed it. But, in so far as his deposition in the year 2002 is concerned, he was not permitted to go through the deposition and was asked to sign the same in the presence of the counsel for the accused.

92.22) The learned counsel for A-1 has seriously disputed the liability and admissibility of the report submitted by PW.153 contending that the valuation report submitted by him is interpolated and he has not furnished the verifiable data either to determining the age of the buildings or the rate for the construction. In support of his arguments, the learned counsel referred the evidence of DW 81 M. Karunakaran, Asst. Executive Engineer, PWD, who was part of the team in the

preparation of the valuation report Ex. P-822. This witness deposed on oath that, at the time when he signed the report Ex. P.822, in the last para, it was mentioned as 'The rates for the materials and labour are arrived at adopting the schedule of rates for the subsequent years for execution and the individual values are worked for each year and the total amount works out to Rs. 139.56 lakh. But, it is now seen that, in the above last para in the 3rd line, the words 'for the subsequent' have been struck off and there is inter-lineations of the portions 'at the respect.' Further, this witness deposed that the report was signed individually and at the time of inspection, no representative of M/s. Ramaraj Agro Mills Ltd., was present.

92.23) In appreciating the testimony of this witness, it is relevant to note that this witness has not disputed the fact that he was also one of the members of the team along with PW 153 in the assessment and valuation of the workers quarters and the compound wall. He has not denied the fact that during the inspection, the measurements of the buildings were taken and the rates were determined on the basis of the PWD rates. As a matter of fact, Ex. P-822 not only contains the report duly signed by PW 153, DW 81 and other Engineers including the Electrical Engineer, who were part of the assessment team, but also contains the detailed estimate with reference to the measurements of

individual items of works running to nearly 219 pages and along with the plan of the buildings and the compound wall duly signed by all the above persons including DW 81, which has remained un-impeached.

92.24) No doubt, it is true that in the report there are interlineations as stated by DW 81, but I do not find that the said interlineation has the effect of nullifying the entire contents of Ex. P-822 or the oral testimony of PW 153. Though the learned counsel has made much of the fact that "rates for the subsequent years" is scored off and in its place "at the respective year" is inserted, nothing turns out from the said corrections as is published. It is not the case of either parties that PWD publishes the rates for the subsequent years. In the cross-examination of PW 153 itself, it is elicited that every year the rates could be published in writing by the Superintending Engineer. It is not the case of the accused that the rates for the subsequent years are being published in the previous years. Under the said circumstances, there is no question of applying the rates for the subsequent years for determining the assessment done in the relevant year. Therefore, the objections raised by the learned counsel for A-1 do not merit acceptance.

92.25) The accused have not disputed the fact that the workers quarters as described in the report and the compound wall was being constructed at the relevant

year. On consideration of the evidence of DW 81, I find that this witness is totally a false witness and has no regard for truth whatsoever. From the circumstances brought out in the cross-examination of this witness clearly suggests that he is propped by the accused to support the false defence set up in a bid to offer explanation to the huge assets amassed in the name of the company. In appreciating the evidence of DW 81, it is important to note that being a public servant, who was deputed to assist PW 153 and participated during the evaluation of the structures and the compound wall and he himself scribed the report in his own hand writing, has even gone to the extent of denying the suggestion in the cross-examination, which reads that -

> *"It is not true to suggest that I put signatures in Ex. P-822 after going through the contents of upon being satisfied about the correctness of the said report."*

92.26) When he has admitted in his evidence that Ex. P.822 is in his own handwriting, it cannot be believed that he has signed the report without knowing the contents thereof. This statement not only dents the credibility of his evidence given before the court, but raises serious questions of his continuation in government service. His evidence suggests that either he has been careless or negligent in performance of his duties or that he has deliberately given false evidence unmindful of the consequences that would emanate

from his evidence. Nevertheless, it stands established that, by the statements made before the court, he has rendered himself liable for Departmental Enquiry for the misconduct referred above.

92.27) In so far as the documents produced by the accused is concerned, it is necessary to note that Ramaraj Agro Mills Ltd., is a public limited company. As per the provisions of the Companies Act, it is required to maintain proper accounts complying with the accounting standards. At every annual meeting, the Board of Directors are required to lay the balance sheet, profit and loss accounts statement and report of the Directors etc., which would have been the best evidence regarding the share capital, reserves and liabilities of the company. But, strangely in proof of the asset s and liabilities of the company, the accused have relied on the oral testimony of DW 87 the Chartered Accountant, who is stated to have been involved in the auditing of the accounts of M/s Ramaraj Agro Mills Ltd., But, bare perusal of the documents marked through this witness at Exs. D-204 to D-208, on the face of it, it reveal that the said documents got up by the accused only to bolster of false defence set up by the accused. Ex.D.204 is certified to be the true copy of the Form No. 3 CA viz., the audit report filed on behalf of M/s Ramaraj Agro Mills Ltd., It is dt. 22.11.1994. The audit report is marked as Ex. D-206 and it is dt. 1.9.1995. This

document is certified as true copy by R. Vaidyanathan, partner of S. Venkataram & Co., On the face of it, this document is not admissible under law neither it is a certified copy, nor is the author of this document examined to prove the said document, as such no reliance could be placed on this document. Even otherwise, this document which is dt. 1.9.1995 could not have been the part of Ex. D-204. There is nothing to indicate that either Ex. D-204 or Ex. D-206 were produced before the income-tax authorities and any order has been passed thereon. The profit and loss account statement for the year ending 31.3.1995 and the balance sheet for the said period are enclosed to the said auditor report, which are also certified by the partner of S. Venkataram & Co., Neither the Directors, nor the partners, who have signed the documents are examined before the court. It is also not known who has signed this balance sheet and the profit and loss account statement. The certified copy of the annual returns filed by Ramaraj Agro Mills Ltd., is marked as Ex. D-205. The endorsement therein indicate that the said returns was filed only on 30.9.2000. It is seen to have been signed by one A. Kuppusamy as the Director of the company. Though the annexures to the said returns are not produced, this document clearly indicates that the returns in respect of the company were filed in the year 2000. Under the said circumstances, Ex. D-204, D-206 and D-207, which are

certified as the true copies by Venkataram & Co., lead to inevitable conclusion that these documents were got up by the accused and these documents were neither the part of the returns, nor were produced by the Income-tax authorities at any time.

92.28) Though the accused have contended that Rs. 1 Cr. was availed as loan from Magunta Investments Pvt., Ltd., company, the accused has neither produced any reliable evidence in proof of the availment of the loan, nor they have examined the author of Ex. D-208 or the recipient thereto. Ex. D-208 is said to be the conformation letter issued by Magunta Investments Pvt., Ltd., in proof of the loan availed by the company. It is dt. 8.2.1996, which reads as under;

> *"Paid to M/s Ramaraj Agro Mills Pvt. Ltd., DD (vide Global Trust Bank Ltd. Ch. No. 017715, dt. 8.2.1996) for Rs. 1,00,00,000/- (Rs. One Crore only) towards I.C.D.,*
>
> *Sd./-*
>
> *For MAGUNTA INVESTMENTS PVT. LTD.,*
> *Director/Authorized signatory."*

92.29) There is absolutely no supporting document by way of bank payment book or proof of either issuance of DD or the cheque or encahsment by M/s Ramaraj Agro Mills Ltd., in proof of the said loan. The accused have sought to sustain the defence solely on the basis of Auditor's report and the so-called profit and loss account statement and the balance sheet,

which undoubtedly has been got up without any basis or supporting bank documents required under the Companies Act.

92.30) The testimony of PW 182 the Chief Manager, Indian Bank, Abhiramapuram Branch reveals that, by submitting an application, dt. 22.12.1994 as per Ex. P.1341, A-3 opened C.A. No. 1143 in the name of Ramaraj Agro Mills Ltd., company. This application does not contain the seal of the company, nor is it accompanied by any resolution of the company to open the account. Be that it may, the statement of account relating to this C.A. No. 1143 discloses that the said account was opened on 23.12.1994 with a deposit of Rs. 1500/-. There is a credit entry for Rs. 8,60,000/- by transfer on 7.1.1995. There is no other credit entry. A self-cheque for Rs. 1,55,000/- is seen to have been passed on 7.1.1995 and that cheque is signed by A-3 as authorized signatory of Ramaraj Agro Mills Ltd., as per Ex. P-1345. On 7.1.1995 a cheque for Rs. 6,98,000/- was passed in favour of the BBO. PW 182 has explained that Ex. P-1347 is the application, dt. 71.1995 submitted by one Ram Vijayan for issuance of Bank Pay Orders for Rs. 6,98,000/-. It is marked as Ex. P-1347 and he has further stated that the Pay Orders were asked in the name of the persons as per the list. Though the individual Pay Orders or DDs corresponding to the sale consideration paid under

document Nos. 25 to 29 is not spoken to by PW 182, yet in the sale deeds referred to above viz., Exs. P-143 to P-147, the sale consideration is shown to have been paid by means of DDs bearing Nos. 626328, 6263330, 626329, 626333 and BPO 121333, dt. 7.1.1995 issued by the Indian Bank, which co-relates to the amounts drawn through this account.

92.31) Through the above witness, the prosecution has marked the statement of account relating to OD 78 standing in the name of Ramaraj Agro Mills Ltd., as per Ex. P-1348. This account was opened on 4.2.1995. On the same day, a cheque for Rs. 25,02,250/- has been passed under MT Thiruvarur. On 9.2.1995 a cheque for Rs. 25 lakh was passed in favour of BBO. On 21.2.1995 an amount of Rs. 50 lakh was transferred from C.A. No. 1113 to this account. On the same day, there was a debit entry for Rs. 50,05,500/- by MT Thiruvarur. On 23.2.1995 an amount of Rs. 50 lakh has been credited to this account by transfer from OCC-19. On 25.2.1995 there is a debit entry for Rs. 50,03,500/- by MT Thiruvarur. On 26.3.1995 to debit the balance from this account was transferred to OCC – 19 account and then the account was closed. There was a debit balance of Rs. 55,38,023.65 at the time of transfer on that day.

92.32) Ex.P-1349 is the application signed and submitted by V.N. Sudhakaran to open a OCC-19

account in the name of Ramaraj Agro Mills Ltd., Ex. P-1350 is the photo copy of Form No. 32. One Gandhi has signed in it on 19.2.1994. Ex. P-1351 is the letter signed and submitted by V.N. Sudhakaran asking for a loan of Rs. 200 lakh for the company. Ex. P-1352 is the sanction ticket received from their head office sanctioning a loan (OCC) of Rs. 165 lakh and it is dt. 24.3.1995. Ex.P.1353 is the copy of the telex message sent from the central office asking to transfer the sanctioned loan of Rs. 165 lakh to the same company's account in the Thiruvarur Branch of Indian Bank. Ex. P-1354 is the statement of account of OCC-19. On 23.2.1995 an amount of Rs. 50 lakh has been transferred from this account to OD-78. On 11.3.1995 an amount of Rs. 50,03,500/- has been debited by cheque by MT. Thiruvarur. On 26.3.1995 an amount of Rs. 55,38,023.65 has been transferred from OD–78 account to this account and debited. Money has been credited into this account many times by MT Thiruvarur. As on 30.4.1996 in this account, the amount due to the bank was Rs. 39,10,781/-. An amount of Rs. 17,93,002/- was debited from this account towards interest till 30.4.1996.

e) ***SIGNORA BUSINESS ENTERPRISES PVT. LTD.***

93. As per the evidence of **PW.94** R. Lakshmi Narayanan, Personal Assistant to Company Registrar,

Signora Business Enterprises Pvt., Ltd., was registered in the office of the Company Registrar on 22.10.1990 with registration No. 19806 of 1990. The Certificate of Registration is at Ex. P-586. Ex. P-587 is the Memorandum of Association and Ex. P-588 is the Article of Association. The company was started by Sri Bhaskar Reddy from Nellore and Narayana Rao of Chennai. They were the 1st Directors. The company's official address was L-17/4, 26th Cross, Besant Nagar, Chennai. On 13.3.1992, Form No. 18 was submitted regarding the change of office address as per Ex. P-589. On 7.9.1994, Form No. 32 was submitted intimating resignation of P. Krishna Rao and B. Narayana Reddy with effect from 29.8.1994 and the appointment of A-3 V.N. Sudhakaran and A-4 J. Elavarasi as the Addl. Directors with effect from 17.8.1994 as per E. P-598. On 24.11.1994 Form No. 18 was submitted for having changed the office of the company to No. 21, 1st Floor, Wellington Plaza as per Ex. P-591. Thereafter, another Form No. 32 was filed on 28.5.1996 stating that Manohar and Hari Krishna from Bombay were appointed as Addl. Directors on 17.2.1996 and on 5.2.1996 respectively as per Ex. P-592. On 30.5.1996 Form No. 32 was submitted as per Ex. P-593 intimating the resignation of A-3 on 5.3.1996 and resignation of A-4 on 12.3.1996. Thereafter, PW 94 did not receive any information about the change of address of the said company.

In the cross-examination, it is elicited that the company had filed the Returns for the year1991-92 and 1992-93. The copies of the Returns and the Balance sheet with Auditor's report filed on 5.5.1993 by Narayana Rao and V.S. Bhaskar Reddy reveal that the authorized capital of the company was Rs. 10 lakh and the paid up capital was only 900 equity shares of Rs. 10/- each amounting Rs. 9,000/-. In the Auditor's report, dt. 9.9.1993, it is specifically stated that the company has no fixed assets and there were no stocks and the company had not given or taken any loan from the firms or companies or its Managers. Thus, from the documents marked through this witness coupled with his oral evidence, it stands established that, after the resignation of the earlier Directors, A-3 and A-4 became the Directors of the aforesaid company on 17.8.1994 and resigned on 5.3.1996 and 12.3.1996 respectively. There is nothing on record to show that the company had filed any Annual Returns or the Balance sheet subsequent to A-3 and A-4 became the Directors thereof. There is also nothing on record to show that either A-3 or A-4 had subscribed the shares of the company or had contributed to the capital of the company.

93.1) **PW.182** Arunachalam, the Chief Manager of the Indian Bank at page 42 has deposed that, as the Director of the company, Sri V.N. Sudhakaran

submitted an application to open a Current Account in the name of Signora Business Enterprises Pvt., Ltd., as per Ex. P-1313 showing the address of the company as No. 21, 1st Floor, Wellington Plaza, Chennai on 23.11.1994. The said application was accepted and the Current Account No. 1134 was opened. Exs. P-1314 and P-1315 are the specimen signatures of A-3 and A-4. Ex. P-1316 is the resolution passed by the company signed by A-3. Ex. P-1317 is the Form No. 38 signed by A-3 and E. P-1318 is the statement of account. As per this statement, the account was opened on 23.11.1994 with the deposit of Rs. 501/-. The balance as on 30.4.1996 was Rs. 869.20 and a cash amount of Rs. 1,53,000/- was deposited to this account on 3.12.1994 and cash amount was transferred to this account on 20.12.1994, 14.7.1995, 2.2.1996, 1.3.1996 and 14.4.1996.

93.2) Regarding various properties purchased by this Firm after A-3 and A-4 became its Directors, PW.9 Sadagopan, the Sub-Registrar, Cheyyur has deposed that, during the year 1993 when he was working as Sub-Registrar at Seyyoor, he registered the sale deed executed by M/s K. Appaswamy Mudaliar and others in favour of Signora Business Enterprises Pvt., Ltd., for Rs. 27,720/- on 8.12.1993 as per Ex. P-34. On 1.2.1994 another sale deed was registered as per Ex. P-35 in favour of the said Firm for Rs. 84,400/- in respect of

1.14 acres of land. The market value of the said property was Rs. 1,45,800/-. Ex. P-33 is another sale deed registered in favour of Signora Business Enterprises Pvt., Ltd., for Rs. 16,800/-. The market value of this property was Rs. 28,760/-. On 26.5.1993 another sale deed Ex. P-36 was registered in favour of the company for Rs. 1,20,000/- and on 25.6.1993 Ex. P-37 the sale deed was registered in favour of the aforesaid Firm for Rs. 82,500/- (market value was Rs. 1,41,000/-) and likewise, another sale deed Ex. P-38 was executed on 20.4.1993 and he registered it for Rs. 41,250/- (market value was Rs. 71,050/-) and on 25.6.1993 he registered Ex. P-39 executed in favour of the aforesaid Firm for Rs. 55,500/- (market value was Rs. 82,140/-). In the cross-examination, it is elicited that, at the time of the registration, he ascertained that the sale price has been paid to the vendors and registered all the documents only after the sellers confirmed that they have received the cash.

f) ***INDO DOHA NOTES*** :

94. According to **PW.84** Ayyadurai, According to PW.84, PW.84, his friends viz., Samudrapandian, Kader Mohammed, Ismail Moosa and Xavier and few others were working in Goa for few years and wanted to invest in a chemical company in India. Hence he bought a land measuring 3.20 acres for Rs.9.00 lakhs at SIPCOT

Industrial Estate in Cuddallore in 1991. That place was bought in the name of Indo-Doha Chemicals and Pharmaceuticals Pvt. Ltd., and started the construction. In the beginning PW.84 and Samudrapandian were the Managing Directors. The Company was registered with the Registrar of Companies. Then, Kadar Mohammed and Ismail Moosa also joined as directors. Sipcot granted a loan of Rs.1.05 crore to Indo-Doha Chemicals and Pharmaceuticals Pvt. Ltd., with a condition that the company can draw the amount only after depositing the share capital. Since the company could not mobilise the foreign money, they approached IND Bank to buy their company shares. At that time, Ketan Gandhi was in Interphase Capital Market Service. Through him Ind Bank agreed to purchase 2,50,000 thousand shares at the rate of Rs.10/-per share. Ketan Gandhi bought 2,25,000 shares. They could run the company properly. Hence they decided to sell the company. At that time, Mr.Sudhakaran, A-3 contacted them over phone. That was in August 1994. He asked PW.84 whether he was willing to sell Indo-Doha Chemical and Pharmaceutical Company Pvt. Ltd., and asked him to come to Wellington Plaza where he met A-3. A-3 asked him to produce the balance sheet. When PW.84 asked for advance, A-3 gave Rs.5.00 lakhs in cash. After four days, he gave the balance sheet. As per the balance sheet, Rs.35.00 lakhs had to be given to SIPCOT. When PW.84 collected Rs.10/- per share. Sudhakaran agreed

to purchase the share at Rs.6/- per share. He gave 5 cheques worth Rs.30,45,000/-.

94.1) PW.84 further deposed that the share holders had authorised PW.84 to sell the shares and get their money. Accordingly, PW.84 and A-3 entered into a memorandum of understanding as per Ex.P.510. Through this witness, the prosecution got marked the bank account Register Ex.P.511. PW.84 further deposed that, after selling his shares he continued as Chairman of the said Company and further deposed that during 1994, Company was leased to SPIC and he signed the lease documents as per Ex.P.512.

94.2) PW.84 further deposed that, in 1994 Natarajan, DW.2 asked him about the files, ledgers and documents relating to Indo-Doha Chemical Company. He told him that, all those documents have been given to the auditor Sri.Rajasekharan. This witness was recalled on 07.09.2000 and during the examination by the counsel for A-3, he substantially resiled from his earlier testimony stating that he has not given any resignation letter during 1994. He further stated that, in the Board of Directors meeting did not pass any resolution to sell the shares at Rs.6/- per share. It was resolved as to whom the shares were to be transferred and he does not know whether the shares have been transferred to the name of V.N.Sudhakaran or not. It is further elicited that till the year 1993 the company

submitted the yearly returns and he has not informed to the Registrar of Companies about the transfer of shares.

94.3) Further he answered that he did not receive more than Rs.6/- per share and specifically stated that the statement made by him during the course of examination-in-chief that he received in cash Rs.5.00 lakh as advance is not correct. But when this witness was recalled by the P.P. and subjected to reexamination on 15.10.2010, this witness answered that the statement made by him in the deposition dated 06.10.1999 that when he asked for advance he gave him Rs.5.00 lakh in cash is correct.

94.4) **PW.85** Sreedhar was the Vice-President of Ind Bank from 1989 to 1997. This witness is examined to speak to the fact that Ind Bank purchased 2,50,000 shares of Indo-Doha Chemicals and Pharmaceutical at Rs.10/- per share. The shares so purchased in 1992 were sold in the year 1994 to Sudhakaran for Rs.27,41,000/- and the amount was paid through Canara Bank cheque.

94.5) **PW.90** Smt. Sheela Balakrishnan, Secretary Administration Reforms Department, has deposed that the Chairman of the Ramraj Agro Mills Ltd., Gandhi, wrote a letter to the Managing Directors of SIPCOT Company stating that, V.N.Sudhakaran, T.V. Sundaravadanam, J. Elavarasi and Tmt. Prabha were

appointed as additional directors. The existing members Gandhi, Asokan, Satyavel, Mahilavannan wrote a letter stating that they withdrew from their post. The said letter is Ex.P.542. SIPCOT agreed for the change of administration. Ex.P.544 is the resolution of the Board of Meeting.

94.6) **PW.92** Ketan Gandhi, is the Executive Director of Interface Capital Market Private Limited who has corroborated the testimony of PW.85 regarding the purchase of shares stating that, Interface Capital Market Pvt. Ltd., purchased 2,20,000 shares of Indo – Doha Chemicals and Pharmaceuticals Ltd., at Rs.10/- per share. According to this witness after they invested in the company, the company did not make any profits. Hence they tried to sell the shares and in 1994 Ind Bank approached PW.92 and holding that, they would make arrangement to sell the share Ex.P.559, letter written by the Bank to PW.92 and Ex.P.560 is the copy of the letter written by PW.92 to V.N.Sudhakaran regarding the matter. PW.92 further deposed that, a sum of Rs.24,05,000/- was paid to them through D.Ds.

94.7) **PW.93** James Fredric is the Managing Director of Intake Products Ltd., He has deposed that, he own a pesticide factory in Sipcot Industrial Estate, Cuddlore. He knows V.N.Sudhakaran who purchased Indo-Doha Chemicals company which was beside his factory in the Sipcot Industrial Estate. Sudhakaran

wanted to develop his factory and for that he needed the land of PW.93. He wished to buy the factory shares and to take over the administration. As the factory was running at loss and having a debt of 7 to 8 crores, PW.93 agreed to hand over the administration to Intake Products Ltd., to V.N.Sudhakaran and agreed to transfer 8,56,636 shares of the company to V.N.Sudhakaran, who paid Rs.50.00 lakhs by way of three cheques. Through this witness, prosecution got marked the extract of the Bank account of PW.93 as Ex.P.563, copy of the pay-in-slip Ex.P.564, P.565. This witness further deposed that, with this money he took a D.D. of Rs.50.00 lakhs in the name of Coromandel and settle the debts. Ex.P.566 is the application for the D.D. This witness further deposed that presently Intake company is under the control of official liquidator.

During his cross-examination, except eliciting that he did not tell the police during his enquiry about the extra money given to him, the other part of his testimony was not challenged. But, this witness was recalled at the instance of the accused and surprisingly in his further cross-examination by the accused, this witness stated that, during his chief-examination he did not say anything about Ex.P.563 to P.566 and further stated that Intake Products Ltd., shares were not transferred to the name of third accused and maintained that the shares of the company are still with

PW.93 and the amount of Rs.20.00 lakhs being the purchase money is also with him. He denied having made any statement before the I.O. But, pursuant to the orders of the Hon'ble Supreme Court of India, even this witness was recalled by the learned Spl. Public Prosecutor and was subjected to re-examination and was questioned as to whether the statement made by him during his chief-examination to the effect that they were ready to transfer 8,56,636 shares of the company for which V.N.Sudhakaran gave them three cheques viz., cheque for Rs.20.00 lakhs, Canara Bank, Mylapore, cheque for Rs.20.00 lakhs Indian Bank, Mandhaveli, and cheque for Rs.10.00 lakhs and the transfer of shares and regarding the transfer of his shares, he received only Rs.20.00 lakhs from the third accused and Rs.20.00 lakhs is with him is correct. PW.93 answered that, due to the age factor, his memory power has gone weak and therefore he is not in a position to say which of the statement is correct.

94.8) From the above evidence, it could be deduced that,

(i) At the relevant time of acquisition of the above properties, all the above six companies were exclusively in the control and management of A-2 to A-4. As already highlighted above, the promoters had already resigned in favour of A-2 to A-4. Except Indo Doha Pharmaceuticals Company Pvt. Ltd., all other

promoters and erstwhile Directors have unequivocally stated before the Court that, on receipt of the amount invested by them for the formation of the Companies, they signed the necessary forms and went out of the Company and since then, they ceased of any right or interest in the said property.

(ii) The promoter Directors have categorically stated before the Court that they did not purchase any properties in their names either before or after the formation of the Company as long as they were on the Board of Directors.

(iii) It has come in evidence that A-2 to A-4 took over the management of the Company without even buying the requisite shares. Though it is argued by the counsel for A-1 that in terms of the Memorandum of Association and Articles of the Company, qualifications of the shares is not necessary, yet, the fact remains that A-2 to A-4 continued the name of the Company without there being any other shareholders and without purchasing any shares by themselves. This is one of the strong circumstances to show that, though the Companies are incorporated under the Companies Act, they do not have any trappings of a company.

(iv) It is proved in evidence that, none of the above Companies had any account in their names. It

is only the erstwhile Shareholders of M/s. Ramaraj Agro Mills Ltd., had stated before the Court that the Company had a bank account, but when a specific question was put to this witness as to whether the payment for the purchase of the properties was made from the said bank account, the witness gave an evasive answer making it evident that for the purchase of the properties involved in the case, the funds of the Companies were never utilized.

(v) There is clinching evidence to show that the bank accounts were opened by A-2 and A-3 in the name of the Companies only after they took over the management and control of the companies and all the transactions relating to the said companies are stated to have taken place through these accounts. But it is necessary to note that the funds were transferred or remitted to these accounts either from the bank account held in the name of Namadhu MGR, Jaya Publications or other firms run by A-1 & A-2, which clinches the issue that, the funds for the acquisition of the properties had flown from A-1 either directly or through the accounts maintained in the joint names of of A-1 and A-2.

94.9) It is also important to note that the properties involved in the trial had never assumed the character of the assets of the Company and did not vest with the Company as contended by the learned Counsel

for the accused. It is proved in evidence that, no funds of the above named companies were utilized for the acquisition of the properties. It is an admitted fact that, none of the companies had filed returns either before the Registrar of Companies or before the Income Tax Authorities declaring the funds for the purchase of the properties or the acquisitions alleged to have been made in the name of the Companies.

94.10) Sec.209 of the Companies Act requires the Company incorporated under the Act, to keep at the registered office, proper books of accounts with respect to ;

> *"(a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure take place.*
>
> *(b) all sales and all purchases of goods by the Company.*
>
> *(c) The assets and liabilities of the Company.*

94.11) Sec. 4(A) of Sec.209 provides that, "*The books of account of every Company relating to a period of not less than 8 years immediately preceding the current year [together with the vouchers relevant to any entry in such books of account] shall be preserved in good order.*"

94.12) Sec.210 mandates that, at every Annual General Meeting of a *Company* held in pursuance of

Sec.166, the Board of Directors shall lay before a Company-

(a) a balance sheet as on the end of the period as specified in Sec.3 ; and

(b) profit and Loss Account for that period.

94.13) Sec.211 *provides* that, every balance sheet of a company shall give a true and fair view of the state of affairs of the company as at the end of the financial year and Sec.215 of the Act reads as under :

"*1)Save as provided under sub-Sec.(2), every balance sheet and every profit and loss account of a company shall be signed on behalf of the Board of Directors*

.....

2) In the case of a company not being a banking company, when only one of its Directors is for the time being in India, the balance sheet and the profit and loss account shall be signed by such Director; but in such a case there shall be attached to the balance sheet and the profit and loss account a statement signed by him explaining the reason for non-compliance with the provisions of sub-section (1).

3) the balance sheet and the profit and loss account shall be approved by the Board of Directors before they are signed on behalf of the Board in accordance with the provisions of this sec. and before they are submitted to the auditors for their report thereon."

94.14) In the instant case, none of these provisions are seen to have been complied with and no returns appears to have been filed by the respective Companies from the date of its incorporation till the date of attachment of the properties pursuant to the notification passed by the Govt. of Tamil Nadu under the provisions of Sec. 3 of the Criminal Law Amendment Ordinance, 1944 as per G.O. M.S. No. 120 dt. 29.01.1997 and G.O. M.S. No. 1183 dt. 25.09.1997.

94.15) It is also an admitted fact that the above named Companies did not file regular returns either with the Registrar of Companies or with the Income Tax Authorities regarding the funds invested for the acquisition of the above properties. In this context, it is pertinent to note that, Sec. 215 of the Companies Act mandates that, every balance sheet and every profit and loss account of a company shall be signed on behalf of the Board of Directors, in the case of any other Company, by its Manager or Secretary, if any and by not less than two Directors of the Company, one of whom shall be a Managing Director where there is one. Further, Sec. 215 (3) requires that "*The balance sheet and profit and loss account shall be approved by the board of Directors before they are signed on behalf of the Board in accordance with the provisions of this Section and before they are submitted to the auditors for their report therein*".

94.16) Sec.220 of the Companies Act, lays down that, "*After the balance sheet and profit and loss account have been laid before a company at an annual general meeting as aforesaid, there shall be filed with the Registrar within 30 days from the date on which the balance sheet and the profit and loss account were so laid or where the annual general meeting of a company for any year has not been held, there shall be filed with the Registrar within 30 days from the latest day on or before which that meeting should have been held in accordance with the provisions of this Act.*" It is not the case of A-2 to A-4 that during their tenure as the sole Directors of the above Companies, they had complied with any of these legal requirements so as to claim that the transactions entered into by them were for and on behalf of the Companies.

94.17) That apart, there is nothing on record to show that, A-2 to A-4 had convened any annual general meeting of the Company at the relevant time when they were at the helm of the Company nor is there any material to show that regular returns were filed before the Registrar as required under law. That apart, the above companies did not have their own auditor appointed as per Sec.224 of the Act, instead, it has come in evidence that the auditors of A-1 to A-4 themselves submitted the returns after the properties of the companies were attached. All these circumstances

clearly go to show that the except using the name of the company, the acquisitions were never intended to be the assets of the above companies nor were they treated as the properties of the companies at any point of time. It is only after the attachment of the properties, the accused have come up with the contention that the properties having been registered in the name of the companies, the ownership thereof vests with the Company and therefore the properties in question could not be said to be the benami properties of A-1. But, as already discussed above, the funds for the purchase of these properties are proved to have been flown from the sources provided by A-1 and all throughout, the properties were treated as private properties of A-3 & A-4. It has come in evidence that, A-3 and A-4 obtained loan for effecting improvements in these properties and there is nothing on record to show that the loan liability has been taken over by the above Companies. The certified copy of the orders in Misc. Ptn. 768/2014 dt. 18.06.2014 and Misc. Ptn. 289/2014 dtd. 26.06.2014 passed u/Sec. 5 (3) of the Criminal Law Amendment Ordinance, by this Court in exercise of the powers under the said Ordinance, reveals that after the resignation of A-3 and A-4, there was no proper appointment of the Directors and a finding has been recorded that, apparently for the said reason, the order of attachment passed in 1997 was not questioned before the District Judge for nearly two years. A finding has

been returned in the above orders that the consideration for purchase of the properties did not represent the funds of the respective companies. In the light of these findings, the contentions raised by the accused that the properties in question absolutely belong to the above Companies and therefore could not have been tagged to the assets of A-l on the basis of benami cannot be accepted.

94.18) The argument of the learned counsel that the Companies incorporated under the Companies Act cannot hold the properties benami to another person is mis-conceived and cannot be accepted. No doubt, it is a basic or cardinal principle of law that, on incorporation, a Company acquires legal status with perpetual succession and a common seal. Since the Company has no physical existence, it must act through its agents and all such contracts entered into by its agents must be under the seal of the Company. The common seal of the company is of great importance. It acts as the official signature of the Company. A document not bearing the common seal of the Company is not authentic and has no legal force behind it. But unfortunately, in the instant case, hardly any document of title registered in the name of the above Companies bear the seal of the Company. This is another circumstance to show that the properties purchased in the name of the above Companies never assumed the

character of the assets of the Companies. Worse still, the above Companies are not even represented by either the Secretary or Director and in 90% of the registered deeds discussed above there is not even the address of the Companies written in the body of the deed. This is another circumstance to show that, shoddy and murky deals had taken place in the names of the Companies solely with a view to screen the properties acquired through illegal means.

94.19) The above view gets further fortified from the fact that, the Registrar who registered these properties and PW.181 who negotiated for the purchase of the properties bent the rules only to help the A-1. The circumstances brought out in their evidence clearly indicate that, they went out of the way to register these properties as instructed by A-1 solely to oblige A-1. I have already referred to some of the documents wherein, even the name of the purchaser were not included at the time of purchase and almost all the documents were under valued. The Dist. Registrar has unequivocally stated that, he proceeded with the registration solely because the properties were purchased by A-1. Under the said circumstance, it does not lie in the mouth of the accused now to contend that since the properties were registered in the name of the Companies they are deemed to be the properties of the Companies.

94.20) The legal position is well settled ever since the decision in the case of **Solomon vs. Solomon** that, Company is a legal entity and is distinct from its members. It bears its own name and a seal of its own. Its assets are distinct from those of its members. This principle of separate entity is regarded as curtain or veil which cannot be generally pierced. But, when this notion of the Company or its Corporate identity is used to circumvent law, to defeat public policy, perpetuate fraud or illegality and used as a cover or façade to justify wrong, defend crime, to lend a name to private dealing, law will not regard the Company as a corporate entity and afford the protection which it otherwise entitled under the Company Law. When camouflaged transactions are carried on behind the legal façade, Court may lift this veil and look behind the artificial personality of the Company and identify the real personalities or natural persons operating behind the veil. This is one of such case where overwhelming evidence is available to show that the name of the Companies is used by the accused to make acquisitions by diverting the funds illegally amassed by A-1 during her tenure as Chief-Minister.

94.21) The facts and circumstances proved in the case undoubtedly establish that the accused have adopted an ingenious ploy or device in furtherance of their criminal conspiracy to shied the properties

acquired through commission of offence. The illegally amassed wealth running to nearly 3000 acres of land is sparked in these shell Companies, obviously for the reason that this arrangement provides a convenient leeway to enjoy and deal with the properties registered in the name of the Companies and even dispose them of merely by passing a mere resolution. Therefore, the intention of the accused in buying over the above Companies and taking full control over the management thereof and thereafter acquire large number of properties in the name of the Companies undoubtedly manifests the criminal motive and intention of the accused attracting the ingredients of offence u/Sec. 13 (1) (e) of the Act, R/w. Sec. 120-B of I.P.C.

94.22) In the preceding part of this judgment, I have already referred to the view held by the Hon'ble Supreme Court of India on this point, wherein, it is clearly held that the property in the name of an Income Tax assessee, by itself cannot be a ground to hold that it actually belongs to an assessee and that there is no embargo in getting the property registered in the name of one person, although the real beneficiary is another. In view of the above factual and legal position, I hold that the properties registered in the name of the above six Companies and which are the subject matter of the G.O. MS. No. 1183 dt. 25.09.1997 and G.O. MS. No.120 dt. 12.01.1997 issued by the State of Tamil Nadu are

proved to be the properties acquired and held by A-2 to A-4 for and on behalf of A-1.

94.23) Now coming to the charge of abetment and conspiracy is concerned, at one point, the learned counsel for A-2 put forward a faint plea contending that, a non-public servant cannot be prosecuted for the offence u/Sec. 109 of I.P.C. before the Spl. Court constituted under the provisions of the P.C. Act.

94.24) But, it is now well settled, that private individuals can also be prosecuted for conspiracy and abetment of offence of criminal misconduct along with the public servant under the provisions of the P.C. Act. The position of law in this regard is clarified by the Hon'ble Supreme Couer of India in the case of **P. Nallammal vs. State**, **1999 Crl.L.J. 3967.** It is observed that acquisition and possession by a public servant, is capable of being abetted. It is held in the above decision that, there is neither an express or implied exclusion in the 1988 Act to deal with such a situation falling back on Sec. 109 of the Penal Code. The Legislature, while framing 1988 Act made no room for any doubt about the applicability of certain provisions of Penal code for offences under the Act. The absence of such a provision as found in the Corruption Act will only lead to the conclusion that the Legislature did not want to wipe out all the provisions of the Penal Code except Sec. 161 to 165-A which are found redrafted in the 1988 Act.

U/Sec. 3 of the 1988 Act, the Spl. Judge has power to try not only any offences punishable under this Act, but also any conspiracy to commit or any attempt to commit or any abetment of any of the offences under the Act. The private individuals therefore can be prosecuted by the Court on the ground that they have abetted the act of criminal mis-conduct falling under Section 13(1)(e) of the 1988 Act committed by the public servant.

94.25) The prosecution has also called in aid Sec.120-B of Indian Penal Code on the allegation that, all the accused were parties to the criminal conspiracy to hold the disproportionate assets accumulated by A-1 during the check period.

94.26) Sec.120-A of Indian Penal Code provides for the definition of criminal conspiracy. It reads as follows:

> Sec.120-A. Definition of criminal conspiracy.-
>
> *When two or more persons agree to do, or cause to be done,-*
>
> *(1) an illegal act, or*
>
> *an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy.*
>
> *Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done by one or more parties to such agreement in pursuance thereof.*

> *Explanation.- It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.*

94.27) Agreement is the gist of the offence of criminal conspiracy. In the words of Jenkins C.J., "*to establish the charge of conspiracy, there must be agreement, there need not be proof of direct meeting or combination nor need the parties be brought into each others presence; the agreement may be inferred from circumstances raising a presumption of a common plan to carry out the unlawful desire.*"

94.28) It is well established that, mere passive cognizance of a conspiracy is not sufficient. There must be active co-operation; in other words, joint evil intent is necessary to constitute the offence.

94.29) The learned Senior Counsel Sri. Amit Desai arguing for A-3 and A-4 has referred to large number of authorities regarding the elements that constitute the agreement and has emphatically submitted that, every member of conspiracy should have knowledge of the dominant object of conspiracy they must share the intention or the *mens rea* and necessary *consensus-ad-idem* to do the illegal act. In support of his argument, the learned Counsel has referred to the case of **Saju vs. State of Kerala (2001) 1**

SCC 378. In para 7 of the judgment, it is held as under;

> "*To prove the charge of criminal conspiracy the prosecution is required to establish that two or more persons had agreed to do or caused to be done, an illegal act or an act which is not legal, by illegal means. It is immaterial whether the illegal act is the ultimate object of such crime or is merely incidental to that object. To attract the applicability of Section 120-B it has to be proved that all the accused had the intention and they had agreed to commit the crime. There is no doubt that conspiracy is hatched in private and is secrecy for which direct evidence would rarely be available. It is also not necessary that each member to a conspiracy must know all the details of the conspiracy.* "

In para 8 it is further observed that ;

> *"In a criminal case the onus lies on the prosecution to prove affirmatively that the accused was directly and personally connected with the acts or omissions attributable to the crime committed by him. It is a settled position of law that act or action of one of the accused cannot be used as evidence against another. However, an exception has been carved out under Section 10 of the Evidence Act in the case of conspiracy. To attract the applicability of Section 10 of the Evidence Act, the Court must have reasonable ground to believe that two or more persons had conspired together for committing an offence. It is only then that the evidence of action or statement made by one of the accused could be used as evidence against the other."*

94.30) Similar proposition is laid down in the case of **State of Maharashtra vs. Som Nath Thapa AIR 1996 S.C. 1744, 1988 (3) SCC 609, Keharsingh vs. State (Delhi Administration), 2003 (3) SCC 641 Ram Narayan Popli v/s. Central Bureau of Investigation**.

In **Keharsingh vs. State of Delhi Administration**, at para 273 the Hon'ble Supreme Court has reproduced the observation made by **J. Coleridge in Regina vs. Murphy** which reads as under;

> "*I am bound to tell you, that although the common design is the root of the charge, it is not necessary to prove that these two parties came together and actually agreed in terms to have this common design and to pursue it by common means, and so to carry it into execution. This is not necessary, because in many cases of the most clearly established conspiracies there are no means of proving any such thing, and neither law nor common sense requires that it should be proved. If you find that these two persons pursued by their acts the same object, often by the same means, one performing one part of an act, so as to complete it, with a view to the attainment of the object which they were pursuing, you will be at liberty to draw the conclusion that they have been engaged in a conspiracy to effect that object. The question you have to ask yourselves is, "Had they this common design, and did they pursue it by these commons means – the design being unlawful. "*

94.31) Referring to various other authorities, the Hon'ble Supreme Court in para 276 of the said judgment has held that :

> "*I share this opinion, but hasten to add that the relative acts or conduct of the parties must be conscientious and clear to mark their concurrence as to what should be done. The concurrence cannot be inferred by a group of irrelevant facts artfully arranged so as to give an appearance of coherence. The innocuous, innocent or inadvertent events and incidents should not enter the judicial verdict. We must thus be strictly on our ground. "*

94.32) In **1970 (1) S.C.696, Noor Mohammad Mohd. Yusuf Momin vs. The State of Maharashtra**, the Hon'ble Supreme Court has held that;

> *"Like other offences, criminal conspiracy can be proved by circumstantial evidence. In deed, in most cases, proof of conspiracy is largely inferential though the inference must be founded on solid facts. Surrounding circumstances and antecedents and subsequent conduct, among other factors, constitute relevant material. In fact because of the difficulties in having direct evidence of criminal conspiracy, once reasonable ground is shown for believing that two or more persons have conspired to commit an offence then anything done by anyone of them in reference to their common intention after the same is entertained becomes, according to the law of evidence, relevant for proving both conspiracy and the offences committed pursuant thereto".*

94.33) One of the peculiar features of the rules of evidence relating to conspiracy is that, anything said or done by any one of the conspirators having reference to their common offence, is under certain circumstances

evidence against the other. The reason of the law is that, within the scope of conspiracy, the position of the conspirators is analogous to that of partners, one being considered the agent of the other. (**Shamsul Huda in Principles of the Law of Crimes page 113**).

94.34) Hon'ble Supreme Court of India in the case of **M.G.Agarwal vs. State of Maharashtra, AIR 1963 SC 200** has expounded the legal position in the matter of appreciation of evidence as under;

> *"It is a well established rule in criminal jurisprudence that circumstantial evidence can be reasonably made the basis of an accused person's conviction if it is of such a character that it is wholly inconsistent with the innocence of the accused and is consistent only with his guilt. If the circumstances proved in the case are consistent either with the innocence of the accused or with his guilt, then the accused is entitled to the benefit of doubt. There is no doubt or dispute about this position. But in applying this principle, it is necessary to distinguish between facts which may be called primary or basic on the one hand and inference of facts to be drawn from them on the other. In regard to the proof of basic or primary facts, the Court has to judge the evidence in the ordinary way, and in the appreciation of evidence in respect of the proof of these basic or primary facts there is no scope for the application of the doctrine of benefit of doubt. The Court considers the evidence decides whether that evidence proves a particular fact or not. When it is held that a certain fact is proved, the question arises whether that fact leads to the inference of guilt of the accused person or not, and in dealing with*

this aspect of the problem. The doctrine of benefit of doubt would apply and an inference of guilt can be drawn only if the proved fact is wholly inconsistent with the innocence of the accused and is consistent with the innocence of the accused and is consistent only with his guilt. It is in the light of this legal position that the evidence in the present case has to be appreciated."

94.35) Placing reliance on the principles enunciated in the above decision, learned Senior Counsel for accused has emphatically submitted that, in the instant case, the prosecution has come up with the allegation that the period of conspiracy commenced in July 1991 but the prosecution has not produced any material before the Court to show that A-3 and A-4 were parties to the conspiracy at the commencement of the check period. Except the fact that A-3 and A-4 were residing at No.36, Poes Garden, no other material is available on record to suggest that they were parties to agreement to hold the alleged disproportionate assets of A-1 even if said agreement was found to be in existence. The learned Counsel has emphatically submitted that the evidence on record clearly indicates that A-2, A-3 and A-4 had independent business activities totally unconnected with A-1 which negates the inference of any agreement of conspiracy as alleged by the prosecution. More importantly, the learned Counsel has pointed out that, the prosecution itself has accepted the position that, A-2, A-3 and A-4 had legitimate

income from the business activities carried on by them either individually or in partnership with each other. This admission presupposes that A-2 to A-4 had ability and capacity to generate resources for acquisition fo various properties or assets made in their name. In view of this position, the prosecution is required to discharge the higher burden of showing that the assets standing in the name of A-3 and A-4 are acquired out of the illegitimate income but the prosecution has not produced any evidence in this regard; as result the charge of conspiracy is bound to fail.

94.36) Undisputedly, the burden lies on the prosecution to prove that the source from which these pecuniary resources came into existence was at one time in the possession of A-1. Such an approach is held to be reasonable and legally acceptable by the Hon'ble High Court of Orissa, in the case of **Republic of India vs. Raman Singh, 1994 Crl.L.J. 1513**. It is held therein, "*if prosecution can prove that there could not have been any other source that the accused himself, offence can be brought home against him. Normal human conduct and presumption can be utilized for this purpose*".

95. In the instant case, there is overwhelming evidence to show that at the relevant time, A-2 to A-4 did not have any source of income commensurate with the value of the properties purchased in their name and all the assets and pecuniary resources described in

Annx. II including properties registered in the name of the above six companies were acquired out of the source provided by A-1. In this context, it may be pertinent to ascertain the antecedents of A-2 to A-4 and their financial status. As already stated above, A-2 to A-4 are not related to A-1 either by blood or through any other relationship. A-1 is a spinster. According to the prosecution, A-2 came to reside with A-1 at Poes Garden in the year 1988, which fact has not been disputed. PW.169 Sri. R. Krishna Murthy has stated about the occupation of the husband of A-2 stating that, Tr. M. Natarajan joined the Government service as Assistant to the then Social Service Dept. Later, he was placed as Information Public Relations Officer on 30.11.1970 and continued in that post till 31.07.1976. Later in 1980 he was posted in the same post and continued there till 1988. In his service records, he appointed his wife Sasikala as nominee. He had received Rs.3,000/- as scooter advance when he was PRO. Later to buy a constructed house, he availed a loan of Rs.84,700/- in 1987. In the same year he availed a loan of Rs.80,000/- to purchase a motor car. On 1.11.1988, he submitted his resignation but it was accepted in the year 1991 w.e.f. the date of his letter. In the cross-examination, it is elicited that PW.169 did not produce any document either in proof of availment of loan or with regard to the resignation by the husband of A-2. But it is not the case of A-2 that her husband is

even now continuing in Govt. service. Under the said circumstance, there is no reason to disbelieve the testimony of this witness that, her husband was in Govt. service and he did not possess any substantial assets in his name.

95.1) **PW.170** Sri. R. Jayaraman, Village Administrative Officer of Tanaji Taluk, has stated that, Saminathan Manayar and his younger brother Pazhanivel had dry land at Vilar village measuring in all 24 ½ acres. There were no lands in the name of Natarajan S/o. Saminathan. Through this witness, the prosecution has produced the village record Register standing in the name of Saminathan as per Ex.P.942. This witness has also produced the village record at Ex.P.943, wherein 3.5 acres of land are seen to have been in the possession of Tmt. Leelavathi, w/o. Saminthan. Thus, it is established that the husband of A-2 did not own or possess any immovable properties in his name.

95.2) The prosecution has also examined the Village Administrative Officer of Kurumbal village in order to show the extent of the lands held by A-2. Through this witness, the copy of the village record pertaining to the lands held in the name of Vaidyalingam Pillai and others are produced at Ex.P.946 to P.952. This witness has further stated that there was a joint khata No.316 in the name of

Vivekanandan Pillai and Adi Lakshmi Ammal and the certified copy thereof is marked as Ex.P.953. He has further stated that there is a joint khata No.319 in the names of Vijayendiram Pillai and Margatammal in respect of which, he issued the copy of the record as per Ex.P.955. As per that record, 81 cents of wet land is held in the names of Chandrasekharan Pillai and his 7 male children, viz., Vivekanandan Pillai and others. He has specifically stated that the name of the wife of Mr. Vivekanandan Pillai is Krishnaveni and Sasikala is their daughter. Vivekanandan Pillai has two daughters viz., Sasikala and Vanitha and he has three sons. Through this witness, the R.o.R. standing in the name of Krishnaveni are marked as Ex.P.956, P.957, P.958, P.959 and P.960.

In the cross-examination it is elicited that Vivekanandan has six brothers and he was running medical shops in Thiruthurai Poondi and Vedharanyam for more than 30 years. It is also elicited that the documents Ex.P.946 to P.963 are not signed by Revenue Inspector, Tahsildar and Dist. Revenue Inspector. It is also elicited that in that village, Vivekanandan Pillai's family is a Mirasdar Family. The land belonging to them initially had irrigation facility. Thus, what turns out from the evidence of this witness is that the parents of A-2 were holding substantial extent of immovable properties in Kurumbal Village. But, there is nothing on record to show that A-2 has

inherited any share in the said properties or that she was holding any property in her name generating income at the relevant point of time.

95.3) No doubt it is true that, A-2 has produced certain Income Tax returns and has also filed wealth tax returns after she started residing with A-1 at Poes Garden claiming to have earned income through business carried on by her in partnership with A-1 under the name and style Jaya Publications and Sasi Enterprises. But all these properties are taken into consideration by the prosecution in Annx. I.

95.4) Coming to the financial status of A-3, PW.128 Balakrishnan has stated that on the application submitted by A-3, a site was allotted to A-3 by the Tamil Nadu Housing Board and through this witness the allotment file is marked as Ex.P.720. Along with the said application A-3 has produced the income certificate issued by the Tahsildar of Mambalam Guindy Taluk as per Ex.P.723 wherein, it is certified that the income of A-3 as on 28.07.1992 was Rs.44,400/- per annum. Added to that, he has submitted a declaration as per Ex.P.722 stating that as on that date, he and his wife or minor dependent child did not own any house or house site or flat and also not been allotted any other house to him. It is also the case of the prosecution that, until 1992, A-3 was only a student pursuing his studies and had no income whatsoever. Though A-3 has

contended that he was possessed with substantial means and resources, A-3 has not produced any independent evidence in proof of his financial capacity to make large number of acquisitions in his name. The evidence produced by the accused suggest that, he had independently started a Super Duper TV which was later converted to Super Duper T.V. Pvt. Ltd., But I have already recorded a finding regarding the income generated by A-3 from the said business. Thus, the evidence on record clearly points out that A-3 had no independent source of income. Yet, large number of properties are seen to have been registered in his name. likewise, it is proved in evidence that A-4 had also no independent source of income. It has come in evidence that, she came to reside at Poes Garden after the untimely demise of her husband who was also in Govt. service and she received the death benefits of the deceased which were the only funds available at her disposal. She did not possess any immovable properties in her name. On the other hand, it is proved in evidence that, she was also allotted a site by the Tamil Nadu Housing Board as per Ex.P.719 and she had submitted a declaration to the effect that her annual income was only Rs.48,000/- in 1992. Even during her examination u/Sec.313 Cr.P.C., she has not disputed this fact, which goes to show that even A-4 did not possess any wherewithals to make the huge acquisitions in her name, but for the patronage of A-1.

95.5) It is proved in evidence that, during the check period, A-3 acquired the following properties either in his individual name or in the name of the firm or Companies viz.,

PROPERTIES STANDING IN THE NAME OF A-3

ANNEXURE – II

S.NO.	Description of property (including document number and in whose name it was purchased)	Value of the property (incl. of stamp duty and registration charges
60	11 acres 83 cents in S.No.345/3B, 3A, 2, 5B, 5F, 5D, 5F, 5E, 5C, 344/1, 2, 402/4, 401/1, 335/1 in Siruthavoor Village. Tr. VN Sudhagaran.	2,33,770.00
62	10 acres 86 cents in S.No.392/1, 391, 392, 380, 381/3, 393, 405/3, 398, 406, 399, 400, 406 in Siruthavoor Village. Tr. V.N.Sudhakaran	2,11,325.00
65	7 acres 44 cents in S.No.339/1A, 341/1, 342/3A, 2A, 2B1, 2B2, 338/1A, 3, 342/3B, 4A, 235/3, 4,2, 234/1, 2 in Siruthavur Village. Tr. V.N.Sudhakaran (Doc.NO.43/94 DT. 5.2.94 OF SRO North Madras)	1,45,891.00
66	Amount paid over and above the cost in document No.43/94 dt. 5.2.94 S.R.O. North Madras to the seller Tr. Gopinath	4,85,000.00
79	3.30 acres in S.No.403/3, 401/2, in Siruthavur Village Tr. V.N.Sudhakaran (Doc.No.222/94 dt. 24.5.94 of SRO Thiruporur)	93,475.00
153	One sixth individed share of land in 5 ground and 1133 Sq. ft. in S.No.3334/1A of Luz, Avenue. Tr. V.N.Sudhakaran (Doc.No.249/95 dt. 21.3.95 of SRO, North Madras)	10,87,196.00
173	Expenditure towards acquisition of Indo-Doha Chemicals and Pharmaceuticals Ltd., at Cuddalore. Tr. Ayyadurai, promoter of Indo Doha Pharmaceuticals Rs.35,45,000/- To interface capital market shares Rs.24,05,000/- To Ind Bank Rs. 27,41,000/-	86,91,000.00

179	New/ Additional construction in the building at the Grape Garden Farm House in the limits of Jeedi Metla and Petpesherabad Villages in A.P.	6,40,33,901.00
206	Cash Balance as on 30.04.96 in CB Guindy, in CA 1245 opened on 2.1.95 in the name of Tmt. N. Sasikala (Metal King)	47,453.64
208	Cash Balance as on 30.04.96 in CB, Mylapore SB 24621 opened on 25.2.92 in the name of VN Sudhakaran	61,430.00
248	TN-09-E-9027 (Ashok Leyland Cargo Vehicle) Tr. VN Sudhakaran	5,05,009.40
249	TN-09-F-3744 (Trax Jeep) Tr. VN Sudhakaran	2,96,191.28

ANNEXURE – III

S.NO.	Description of property (including document number and in whose name it was purchased)	Value of the property (incl. of stamp duty and registration charges
42	Interest from SB 24621 of Canara Bank, Mylapore to Tr. VN Sudhakaran	24,323.00
43	Interest from FDR No.1401/92 of Canara Bank Mylapore for Rs. 5 lakhs to Tr. VN Sudhakaran	13,562.00
44	Interest from FDR 238/93 of Canara Bank Mylapore for Rs.5,00,000/- by renewal of FDR 1401/92	12,329.00
45	Hire charges from Act India Ltd., for the Vehicle No.TSR 333 “Swaraj Mazda Van” owned by V.N.Sudhakaran from 3.2.93	9,18,910.00
46	Brokerage charges received by V.N.Sudhakaran for the Deposits made by Selvi J. Jayalalitha in Can Finance Home Ltd., vide FDRs No.186/91-92 and 352/94-95	3,00,000.00

ANNEXURE – IV

S.NO.	Details of Expenditure	Amount in (Rs.)
159	Amount paid to Tr. Sampath from CA 2220 of Canara Bank Mylapore on Tr. VN Sudhakaran on 26.10.95	34,960.00
160	Amount paid to Madras Telephones from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 19.09.95, 7.11.95, 11.1.96, 26.2.96 and 26.4.96 (Rs.399 x 5)	1,995.00
161	Amount debited towards DD commission from CA 2220 of Canara Bank Mylapore of Tr. VN	300.00

	Sudhakaran on 16.7.93, 17.1.94, 19.1.94 and 14.5.94	
162	Interest paid towards TOD from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 31.12.94, 15.12.95 and 7.3.96 (Rs.813 + 930 + 360)	2,103.00
163	Amount paid to Tr. Krishna from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 9.11.94	2,500.00
164	Amount paid to Post Master from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 30.6.95	399.00
165	Amount paid to Upfront from CA 2220 of Canara Bank Mylapore of Tr. VN Sudhakaran on 27.10.95	3,500.00
177	Amount paid to MMDA for allotment of a plot at Door No.#-83, Besant Nagar, Madras by Tr. VN Sudhakaran on 3.3.93 and development charge of Rs.1500/- on 3.3.93 and scrutiny fee of Rs.475/- on 1.3.93. Plot cost Rs.2,88,750.00 D. Charge Rs. 1,500.00 Scrutiny fee Rs. 475.00 Rs.2,90,675.00	2,90,675.00
204	Amount paid towards BPO Commission from CA 1068 of Indian Bank, Abirampuram of Tr. VN Sudhakaran on 21.12.94	301.00
205	Amount paid towards T.C charges and Folio Charges from CA 1068 of Indian Bank, Abirampuram of Tr. VN Sudhakaran on 16.4.94, 13.5.94, 15.3.95, 28.3.95 and 31.3.95	125.00
206	Amount paid to Temporary OD as interest from CA 1068 Indian Bank, Abirampuram on 31.12.94	388.00
207	Amount paid to Tr. Srinivasalu on 12.5.95 from CA 1068 of Indian Bank, Abirampuram of Tr. VN Sudhakaran	4,410.00

95.6) The source for the acquisition of these properties is spoken to by **PW.201**, the Officer of Canara Bank Mylapore. I have reproduced the relevant portion of his evidence which reads as under;

"*Savings Bank account No.24621 is the account of the third accused V.N.Sudhakaran. This account*

was opened on 25.2.92 by remitting Rs.105/-. The application for opening this account is Ex.P.925 which is already mentioned in the index. The accused has given his address as No.36, Poes Garden, Chennai-86. The slip in which the 3rd accused has affixed the signatureis Ex.P.926 which is already mentioned in the Index. The statement of account from 25.2.92 to 2.8.99 found in the ledger for the saving Bank Account No.24621 has been given. That indeed is Ex.P.1572. According to Ex.P.1572 as on 30.4.96 a balance amount of Rs.61,430/- was there in that account. For the amount in the account mentioned above, interest amount of Rs.24,323/- for the period 25.2.92 to 30.4.96 was credited on different dates".

The interest amount was credited once in 6 months. On 17.7.92 the third accused had remitted cash through signed pay-in-slip for an amount of Rs.5 lakhs to the above mentioned Savings Bank Account. That pay-in-slip is Ex.P.1573. The above mentioned amount was credited on 17.7.92. In this Saving Bank account many receipts were made through clearance. The 3rd accused has not drawn any amount at any time from this account. (No self withdrawal). On 7.12.92 the third accused withdraw Rs. 5 lakhs from this account and deposited this amount in the Fixed Deposit account No.1401/92. A sum of Rs.13,562/- as the interest amount for this F.D was credited on 8.3.93 in the Savings Bank Account. On 8.9.93, the above F.D. No.1401 was renewed and sum of Rs.5 lakhs was again deposited in the F.D. No.238/93 for 90 days.

On maturity, as per the orders of the 3rd accused, the sum in the F.D., along with the interest totaling Rs.5,12,329/- was credited in C.A.No.2220. A cheque signed by the 3rd accused for Rs.30,000/- was issued to Rajashekaran and Associates on 25.1.93. This amount mentioned in the cheque was deducted from this Savings Bank

account on 28.1.93. That cheque is Ex.P.1574. A cheque for Rs.1 lakh was issued to Sasi Enterprises on 5.2.93 and was deducted from this account. A cheque dated 23.3.93 for Rs.5,710/- was issued to 'United India Insurance' and on 31.3.93 it was deducted from this account. The cheque signed by the 3rd accused is indeed Ex.P.1575.

Current Account No.2220 is in V.N.Sudhakaran's name. In order to open this account, this application was signed by him and was submitted. It is already mentioned as Ex.P.927 in the index.

The second accused has signed in Ex.P.927 by introducing the account holder as the partner of Jaya Publications. The address mentioned in Ex.P.927 is No.36, Poes Garden, Chennai-86. The slip containing the specimen signature of V.N.Sudhakaran is Ex.P.928 which is already mentioned in the index. The above mentioned current account was opened on 7.4.93 by remitting Rs.501/- by the 3rd accused. Ex.P.1776 in the True copy of the statement from 7.4.93 to 10.4.99 found in the ledger regarding this current account. As per Ex.P.1576 as on 30.4.96 the balance of amount found in the above mentioned account is Rs.47,453.64 paise. On the same day from this above mentioned current account 2 cheque leaves (self cheque) for Rs.1600/- and Rs.10,000/- respectively were presented and the amount was withdrawn. On 24.9.94 a sum of Rs.4,10,000/- was remitted into this account by cash.

95.7) From other accounts, there have been many transfer to the above mentioned account. The details are as follows:-

Date	Name of the party	Account No.	Amount
03.06.93	Smt. N. Sasikala	-	3,85,000.00
16.07.93	Smt. N. Sasikala	CA-2196	8,00,000.00
12.01.94	Smt. N. Sasikala	CA-2196	2,50,000.00
12.01.94	Smt. N. Sasikala	CA-2196	1,00,000.00
12.01.94	Smt. N. Sasikala	CA-2196	2,50,000.00
04.10.94	Vinod Video Vision	CA-2133	11,00,000.00
04.10.94	Jaya Publications	CA-2047	3,00,000.00
04.10.94	Metal King	CA-2277	9,00,000.00
05.10.94	Smt. N. Sasikala	CA-2196	5,00,000.00
18.10.94	M/s. Anjaneya Printers (P) Ltd.,	CA-2250	7,50,000.00
26.11.94	Namadhu MGR Vinod Video Vision	CA-1952 CA-2133	7,00,000.00
05.12.94	Smt. N. Sasikala	CA-2196	3,00,000.00
28.03.95	Loan reimbursement		3,50,000.00
05.12.95	N. Sasikala	CA-2196	26,000.00
07.03.96	Metal King	CA-2277	2,50,000.00
16.07.93	F.D.No.283/93 (Amount on maturity)	-	5,12,329.00
26.11.94	Through cheque purchae (clear demand bill)	-	14,72,666.00

As per Ex.P.1576 through many clearings credited were made on different dates in this current account. Similarly on different dates money was withdrawn in the form of cash. On 17.1.94 Rs.96,350/- on 26.12.94 Rs.5 lakhs, Rs.1,88,000/- on 18.3.95, 2 lakhs on 18.8.95 and over and above this, smaller amounts were withdrawn on different dates. A cheque dated 16.7.93 for Rs.16,81,000/- was issued to the bank and deducted from this current account. The cheques which was signed by

V.N.Sudhakaran is indeed Ex.P.1577. This cheques was issued to the bank for the purchase of demand draft. There are 6 entries on 29.1.94. The cheques were issued due to each for Rs.5000/- to J. Real Estate, JJ Leasing J.S. Housing, Jaya Contractors, Green Farm, J. Farm House, and the amount was deducted from this current account.

An amount of Rs. 2 lakhs was transferred through cheque from this account to Sasikala's account C.A. No.2196 on 18.3.94. On 21.3.95 an amount of Rs.10,88,000/- was transferred to M/s. Anjaneya Printers (P) Ltd., account. On 14.5.94 a cheque was issued to the bank for a sum of Rs.82,500/- to purchase a D.D. which was deducted from this account. The application which was signed by Ram Vijayan to purchase a Demand Draft in the name of Muniyan for Rs.82,500/- is Ex.P.1578. A cheque for Rs.1,50,000/- in the name of Ramayi Ammal was presented on 21.3.95 and deducted from this account. The cheque dated 17.3.95 indeed is Ex.P.1579. On 22.3.95 cheque for Rs.7,50,000/- was presented to Indian Bank, Abirampuram Branch, and was deducted from this account. The cheque dated 17.2.95 indeed in Ex.P.1580. On 27.9.94 a cheque for Rs.12,00,000/- was issued in the name of Aiyya Durai which was deducted from this account. The cheque dated 24.9.94 which was signed by V.N.Sudhakaran is Ex.P.1581. On 15.10.94 a cheque issued for a sum of Rs.27,41,000/- in the name of IB Merchant Bank was deducted from this current account. The cheque dated 4.10.94 which was signed by V.N.Sudhakaran is Ex.P.1582. on 18.10.94 a cheque for Rs.9,00,000/- was issued in the name of Aiyya Durai and was deducted from this current account. The cheque dated 15.10.94 signed by V.N.Sudhakaran is Ex.P.1583. A cheque issued on 31.10.94 for a sum of Rs.6,00,000/- in the name of Aiyya Durai was

deducted. The cheque dated 28.10.94 signed by V.N.Sudhakaran in Ex.P.1584.

A cheque for Rs.24,05,000/- was issued on 26.11.94 to the bank to purchase a Demand Draft and the sum duly deducted from this account. This cheque dated 26.11.94 signed by V.N.Sudhakaran in Ex.P.1585. The computer print out showing the statement for the sum mentioned above for the purchase of the demand draft is Ex.P.1586 to Ex.P.1588. Three demand drafts for Rs.9,00,000/- Rs.9,00,000/- and Rs.6,05,000/- were issued in the name of Interface Capital Market Pvt. Ltd., A cheque for Rs.2,55,000/- was issued on 9.12.94 in the name of Aiyya Durai and deducted. The cheque dated 5.12.94 signed by V.N.Sudhakaran is Ex.P.1589. A sum of Rs.75,000/- was deducted on 7.4.95 in the name of V.N.Sudhakaran. On 8.5.95 a sum of Rs.25,00,000/- was deducted in the name of Radha Venkatachalam. On 16.5.95 a sum of Rs.5,00,000/- was deducted through a cheque in the name of Sasikala."

95.8) The above evidence itself is sufficient to show that all the above acquisitions were made out of the funds diverted from the accounts of either A-1 or A-2 and A-3 and A-4 did not invest any funds either for acquisition of the immovable properties or for effecting improvements therein.

96) Another circumstance establishing conspiracy and abetment is the formation of large number of firms in the names of A-2 to A-4. It is not in dispute that, initially A-1 and A-2 had commenced partnership business by constituting two partnership firms by name

Jaya Publications and Sasi Enterprises. As per PW.123 Jaya Publications was registered under the Sales Tax Act on 29.09.1988 in the Sales Tax office and its main business was printing. The object of the Company was offset printing for partnership. The original partners were A-1, A-2 Divakaran and Dinakaran. The certificate of registration is marked as Ex.P.692. Ex.P.693 is the certificate issued by Central Sales Tax. This witness has categorically stated that, Jaya Publications did not file returns up to 1998 as per the sales Tax Act.

96.1) During the check period, the accused appears to have constituted number of firms. In this regard, PW.3 Thangavelu, the District Registrar, who was then working as Asst. Chief in the Registration Department in South District has stated that, 8 firms were registered by him. Viz.,

(i) J.S. Housing Development as per Ex.P.9, registered on 25.01.1990 with A-2, A-3 and A-4 as the shareholders.

(ii) J. J. Leasing and Maintenance, registered on 25.01.1994 as per Ex.P.11 with A-2, A-3 and A-4 as the shareholders.

(iii) Green Farm House registered on 25.01.1994 as per Ex.P.14 with A-2, A-3 and A-4 as the shareholders.

(iv) J. Farm House registered on 25.01.1994 as per Ex.P.16 with A-2, A-3 and A-4 as the shareholders.

(v) J. Real Estate registered on 25.01.1994 as per Ex.P.18 with A-2, A-3 and A-4 as the shareholders.

(vi) Jaya Contractors and Builders, registered on 25.... 94 as per Ex.P.20 with A-2, A-3 and A-4 as the shareholders.

(vii) Metal King, registered on 19.11.1993 as per Ex.P.21 with A-2, A-3 and A-4 as the shareholders.

(viii) Marble Marvels registered on 27.11.1994 as per Ex.P.22 with A-2, A-3 and A-4 as the shareholders.

96.2) This witness has stated that Form No. 1 was not submitted in respect of Metal King and Marble Marvels and they assured to submit it later. The additional registration Department Chief Mr. S. Ayyar informed him to register the documents. He further stated that he received the information by phone from A-1 to register these firms. But in the cross-examination it is elicited that, A-1 did not speak to PW.3, but there was a call from their office.

96.3) **PW.132** Fortune Epen Leelavathi, District Registrar, Central Chennai has stated that she registered the following documents;

Trust Deed executed by A-1 dt. 11.01.1995 as per Ex.P.742. The name of the Trust is PURATCHI THALAIVAR, Dr. MGR Trust. This is the zerox document, which is objected for marking. Further, through this witness, the prosecution has got marked the certified copies of Form No.1 relating the registration of following firms.

Name of the Firm	Names of Partners	Date
Vigneswara Builders Ex.P.745, 746	1. V.N. Sudhagaran 2. N. Sasikala 3. J. Elavarasi 4. M/s. Lex Property Development Pvt. Ltd.,	15-02-1995
Lakshmi Constructions. Ex,P.747, 748	-do-	-do-
Gopal Promoters Ex.P.749, 750	-do-	-do-
Sakthi Constructions Ex,P.751, 752	-do-	-do-
Namasivaya Housing Developments Ex.P.753, 754	-do-	-do-
Ayyappa Property Developments Ex.P.755, 756	-do-	-do-
Sea Enclave Ex.P.757, 758	-do-	-do-
Navasakthi Contractors & Builders Ex,o,759, 760	-do-	-do-
Oceanic Constructions Ex.P.761, 762	-do-	-do-
Green Garden Apartments Ex.P.763, 764	-do-	-do-
A.P. Advertising services Ex.P.743, 744	-do-	06.02.1995

96.4) PW.121 Kannan, Commercial Tax Officer has stated that the Super Duper T.V. Company was

registered as an assembling and rental Company. The object of the Company was antenna assembly and rental. Application was signed by A.3 and A.4 as the Directors as per Ex.P.61. The commercial tax certificate was issued as per Ex.P.682. This witness reported that upto 1997 Super Duper Company has not paid Sales Tax to the Commercial Tax Department. Ex.P.684 is the copy of the notice sent to the Company.

96.5) **PW.122** Sundar Raj, Commercial Tax Officer has stated about the registration of Anjaneya Printers. According to this witness, application was submitted by A-2 and A-3 to register this Company as Anjaneya Printers Pvt. Ltd., and accordingly, the certificate was issued as per Ex.P.687 under the Central Commercial Tax Rules.

96.6) He has further stated that, on the application filed by A.2 and A-3, he registered Marbles and Marbles Company and issued the certificate as per Ex.P.690. This witness has also stated that till 1995, Anjaneya Printers did not file returns.

96.7) PW.230 Balaji has stated that, he was appointed as Auditor by A-2 to A-4. This witness also spoke about the registration of aforesaid firms. In the cross-examination it is elicited that these concerns did not buy any other property but they did not invest in any other business. But those concerns received money

as loans. Further, it is elicited that the above mentioned 10 firms closed all their bank accounts in 1995 because of their failure of plan. When they closed the bank accounts, there was no money in the accounts of the firms.

96.8) Thus, it could be seen that the business activities in the name of A-2 to A-4 were started only during the check period and it is established in evidence that the said firms did not invest any funds of their own to run the business, instead, it is proved in evidence that, these firms facilitated A-1 and A-2 to transfer huge unaccounted money through the bank accounts held in the name of these firms.

96.9) In this context, it is pertinent to note that, at the commencement of the check period, there were hardly 10 to 12 bank accounts standing in the name of A-1 and A-2, but during the check period there was indiscriminate opening of accounts, so much so, the witnesses have spoken about the opening of more than 50 bank accounts apart from the loan accounts held by the accused as here below:

Sl. No	A/c. No.	Name of the Bank	Account Holder	Date of Opening the A/c.	Related Exhibits (P)	Corresponding Witness
1	C.A. No.792	Indian Bank	Jaya Publication	18.09.91	1021	PW.182
2	C.A. No.1152	-do-	Super Duper T.V.Pvt Ltd.,	21.01.95	1034	PW.182
3	C.A. No.1104	-do-	Super Duper T.V.Pvt Ltd.,	27.08.94	1034-1082	PW.182

4	C.A. No.1179	-do-	Jaya Finance Pvt. Ltd.,	05.05.95	1102 to 1116	PW.182
5	C.A. No.1171	-do-	Accused No.4	28.03.95	1107 to 1109	PW.182
6	C.A. No.1068	-do-	Accused No.3	30.03.94	1110 to 1113	PW.182
7	C.A. 1071	-do-	Fresh Mushrooms	11.03.94	1115 to 1129	PW.182
8	C.A. No.1059	-do-	J.J.Leasing and Maintenance	27.01.94	1130 to 1136	PW.182
9	S.B. No.4110	-do-	Minor Vivek through guardian mother A.4	12.09.94	1137 to 1153	PW.182
10	C.A. No.1050	-do-	J. Real Estate	27.01.94	1154 to 1163	PW.182
11	C.A. 1062	-do-	J.S.Housing Development	-do-	1164 to 1182	PW.182
12	C.A. No.1058	-do-	Green Farm House	-do-	1183 – 1195 and 1199	PW.182
13	C.A. No.1054	-do-	J. Farm House	-do-	1201 to 1213	PW.182
14	C.A.1053	-do-	Anjaneya Printers	23.01.94	1222 – 1236 and 1238 to 1241	PW.182
15	C.A. No.1049	-do-	Jaya Contractors and Builders	27.01.94	1242 to 1250	PW.182
16	C.A. No.1044	-do-	Sasi Enterprises	14.12.93	1251 – 1260	PW.182
17	C.A. No.1113	-do-	Meadow Agro Farms Pvt. Ltd.,	13.03.94	1261 to 1282	PW.182
18	C.A.No.1095	-do-	River Way Agro Products Pvt. Ltd.,	06.08.94	1294 to 1312	PW.182
19	C.A. No.1134	-do-	Signora business Enterprises Pvt Ltd.	23.11.94	1313 to 1319	PW.182
20	C.A. No.1107	-do-	Lex Property Developments Pvt Ltd.,	31.08.94	1320 to 1338	PW.182

21	C.A.No.1143	-do-	Ramaraj Agro Mills	23.12.94	1341 – 1354	PW.182
22	S.B. No. 3832	Canara Bank, Mylapore Branch	Ms. Jayalalitha, Accused No.1	16.04.91	1377, 981, 982, 1378 to 1381	PW.182
23	C.A. No.2018	-do-	Ms. Jayalalitha	12.10.90	1382	P.W.182
24	S.B. 23218	-do-	Accused No.2	23.09.90	983, 984	PW.201
25	S.B. 5158	Bank of Madhura, Anna Nagar Branch, Chennai	Accused No.1 (Jayalalitha)	28.02.90	1960	PW.202
26	C.A.A/c 1689	Canara Bank, Annanagar Branch,	Mahasubbu Lakshmi Kalyan Mantap (Accused No.3, A.4 and Shrilatha Devi)	27.08.93	1966	PW.207
27	C.A.No. 1173	Indian Bank, Abirampuram Branch, Chennai	Smt. V.Gunaboosh ani	05.05.95	1101	PW.209
28	C.A. No.1179	-do-	Jaya Finance Pvt. Ltd.,	-do-	1106	PW.209
29	C.A. NO.1171	-do-	Accused No.4 Elavarasi)	28.03.95	1129	PW.209
30	C.A. NO.1068	-do-	Accused No.3	30.03.94	1111	PW.209
31	C.A.NO. 1071	-do-	Fresh Mushrooms (A.2)	11.03.94	1117	PW.209
32	C.A.NO. 1059	-do-	J.J.Leasing and Maintenance	27.01.94	1136	PW.209
33	S.B. NO.4110	-do-	J.Vivek	12.09.94	1138	PW.209
34	C.A. NO. 1050	-do-	J.Real Estate	27.01.94	1160	PW.209
35	C.A.NO. 1062	-do-	J.S.Housing developments	27.01.94	1170	PW.209

36	C.A.NO. 1058	-do-	Green Farm House	-do-	1189	PW.209
37	C.A. NO.1054	-do-	J. Farm House	-do-	1207	PW.209
38	C.A. NO.1053	-do-	Anjaneya Printers Pvt. Ltd.,	23.01.94	1226	PW.209
39	C.A. NO.1049	-do-	Jaya Contractors and Builders	27.01.94	1248	PW.209
40	C.A. NO.1044	-do-	Sasi Enterprises	15.12.93	1255	PW.209
41	O.C.C. No.1143	-do-	Ramaraj Agro Mills Ltd.	23.12.94	1344	PW.209
42	C.A. NO.1146	-do-	Gopal Promoters (A.2, 3 and 4)	23.03.95	1969 – 1973 & 1360, 1974,	PW.209
43	C.A. NO.1140	-do-	Lakshmi Constructions (A.2, 3 and 4)	23.03.95	1975, 1976, 1978, 1979 1361, 1980	PW.209
44	C.A. NO.1137	-do-	Vigneswara Printers (A.2, 3 and 4)	23.03.95	1981 to 1985, 1362,	PW.209
45	C.A. NO.1164	-do-	Navasakti Contractors and Builders	23.03.95	1987 to 1991, 1363, 1992	PW.209
46	C.A. NO.1161	-do-	M/s. Sea Enclave Enterprises (A.2, 3 and 4	23.03.95	1993 to 1997, 1364	PW.209
47	C.A. NO.1158	-do-	Ayyappa Property Development (A.2, 3 and 4)	02.03.95	1999 to 2003, 1365, 2004	PW.209
48	C.A. NO.1155	-do-	Namo Sivaya Housing Development (A.2, 3 and 4)	23.03.95	2005 to 2009, 1366	PW.209
49	C.A. NO.1149	-do-	Sakthi Construction (A.2, 3 and 4)	23.03.95	2011 to 2015, 1367	
50	C.A. NO.1167	-do-	Oceanic Constructions (A.2, 3 and 4)	23.03.95	2017 to 2022	PW.209

					and 1368	
51	C.A. NO.1170	-do-	Golden Green Apartments (A.2, 3 and 4)	23.03.95	2023 to 2027, 1369	PW.209
52	C.A. No.9006	-do-	Bharani Beach Resorts	06.02.95	2264	PW.239

96.10) PW.201 has given the details of the amounts transferred from the accounts held by other accused to the Current A/c. No.2018 of A-1 as under ;

Transfer of amount from Current A/c. No.2047 (Jaya Publications) to Current A/c.No.2018 (Ms. Jayalalitha A.1)

Date	**Amount (Rs.)**
05.08.1991	Rs.6 lakh.
12.08.1991	Rs.3 lakh.
21.03.1996	Rs.3 lakh.
17.07.1995	Rs.2 lakh.
13.03.1996	Rs.2 lakh.

96.11) Transfer of Amount from C.A.No.1952 (Namadu M.G.R. to C.A.No.2018)

Date	**Amount (Rs.)**
19.12.1991	3,00,000.00
20.11.1992	18,00,000.00
19.03.1993	5,00,000.00
05.07.1994	35,000.00
08.07.1994	10,00,000.00
15.07.1994	5,00,000.00

08.08.1994	10,00,000.00
12.09.1994	15,00,000.00
14.09.1994	83,000.00 (transferred from SB A/c.No.23832 and Namadu MGR C.A No.1952 to this account (C.A.No.2018)
22.09.1994	5,00,000.00
21.01.1995	6,00,000.00
21.03.1995	7,00,000.00
17.07.1995	3,00,000.00
03.11.1995	7,00,000.00
08.11.1995	7,00,000.00
05.12.1995	5,00,000.00
10.01.1996	1,00,000.00
04.03.1996	3,00,000.00

96.12) Transfer from A/c.No.2196 Sasikala (Ac.No.2) to C.A.No.2018

Date	**Amount (Rs.)**
01.10.1994	10,00,000.00
21.03.1995	15,00,000.00
19.04.1995	10,00,000.00
22.08.1995	8,00,000.00
17.10.1995	2,00,000.00
14.11.1995	10,00,000.00
05.01.1996	5,00,000.00
12.01.1996	15,00,000.00
04.03.1996	3,00,000.00
05.03.1996	1,00,000.00
14.03.1996	7,50,000.00
19.03.1996	5,00,000.00

02.04.1996	2,00,000.00
04.04.1996	25,00,000.00

96.13) Transfer of amount from A/c. No. 23218 (Sasikala) to C.A.No.2018

Date	Amount (Rs.)
02.05.1995	15,00,000.00
03.05.1995	15,00,000.00
26.06.1995	5,00,000.00

96.14) Transfer from A/c. No.1930 (Fax Universal) to C.A.No.2018.

Date	Amount (Rs.)
08.01.1992	50,000.00
13.01.1992	1,50,000.00
03.06.1993	12,000.00
08.06.1995	3,00,000.00

96.15) It is not in dispute that, C.A. No. 1952 stands in the name of Namadhu MGR. According to P.W.1 this account was transferred to their bank from Kelly's Purasawakam Branch on 23.10.1989. The account stood in the name of 4 partners viz., A-1, A-2, Dinakaran and Divakaran. This witness has deposed about various amounts credited to this account No. 1952 in the form of cash and has listed about 313 entries exceeding the amount of Rs. 50,000/- credited to this account from time to time, which itself amounts to a total of Rs. 7,41,05,155.50.

96.16) PW 201 has further deposed that, several times money was credited to this C.A. No. 1952 through clearings and has furnished the details as under:

Date	Name	Amount
4.1.1992	Jaya Publications	2,36,000.00
6.1.1992	Jaya Publications	15,000.00
3.11.1992	By transfer	39,650.00
5.5.1993	Jaya Publications	8,68,440.00
21.1.1995	Jayalalitha's S.B. Acc. No. 23832	2,00,000.00
20.10.1995	Metal King C.A. No. 2277	10,00,000.00
29.12.1995	Sasikala's (A-2) C.A. No. 2196	1,70,000.00

96.17) PW 201 has also deposed about the transfer of large sum of money from this account to the bank account of the accused and the firms standing in their names. The details of the said transactions are as under:

i. Amount transferred from Namadhu MGR C.A. No. 1952 to Ms. Jayalalitha's S.B. Acc. No. 23832;

Date	Amount (Rs.)
15.7.1992	10,00,000/-
21.10.1992	6,00,000/-
13.11.1992	5,00,000/-
2.1.1993	3,00,000/-
Total	24,00,000/-

ii. Amount transferred from Namadhu MGR C.A. No. 1952 to Ms. Jayalalitha's S.B. Acc. No. 23832:

Date	Amount
20.11.1992	18,00,000.00
19.3.1993	5,00,000.00
29.4.1994	10,00,000.00
8.7.1994	10,00,000.00
15.7.1994	5,00,000.00
8.8.1994	10,00,000.00
12.9.1994	15,00,000.00
14.9.1994	33,000.00
22.9.1994	5,00,000.00
5.12.1994	2,00,000.00
21.1.1995	6,00,000.00
21.3.1995	7,00,000.00
17.7.1995	3,00,000.00
3.11.1995	7,00,000.00
8.11.1995	8,00,000.00
5.12.1995	5,00,000.00
10.1.1996	1,00,000.00

iii. Amount transferred from Namadhu MGR C.A. No. 1952 to Sasikala's (A-2) S.B. Acc. No. 23218;

Date	Amount
15.7.1992	10,00,000.00
21.10.1992	6,00,000.00
13.11.1992	5,00,000.00
2.1.1993	3,00,000.00
6.5.1995	10,00,000.00

iv. Amount transferred from Namadhu MGR C.A. No. 1952 to Sasikala's (A-2) C.A. No. 2196;

Date	Amount
16.7.1993	18,00,000.00
29.7.1993	11,00,000.00
22.9.1993	4,00,000.00
29.9.1993	20,00,000.00
22.10.1993	10,00,000.00
15.3.1994	50,000.00
29.4.1994	10,00,000.00
8.7.1994	10,00,000.00
15.7.1994	5,00,000.00
8.8.1994	10,00,000.00
22.9.1994	5,00,000.00
1.11.1994	95,000.00 (inclusive of Anjeneya Printers)
18.1.1995	6,00,000.00
18.2.1995	50,000.00
21.2.1995	10,00,000.00
7.3.1995	10,00,000.00
8.5.1995	15,00,000.00
13.7.1995	10,00,000.00
22.8.1995	1,50,000.00
14.9.1995	10,00,000.00
20.10.1995	10,00,000.00
5.12.1995	15,00,000.00
11.12.1995	10,00,000.00
18.12.1995	2,50,000.00
18.12.1995	90,000.00
22.12.1995	1,60,000.00
28.12.1995	2,00,000.00
5.1.1996	10,00,000.00
6.2.1996	5,00,000.00
4.3.1996	3,00,000.00
12.3.1996	5,00,000.00

14.3.1996	7,50,000.00
28.3.1996	5,00,000.00
2.4.1996	4,00,000.00
3.4.1996	3,00,000.00
4.4.1996	50,00,000.00

v. Amount transferred from Namadhu MGR C.A. No. 1952 to Jaya Publications C.A. No. 2047;

Date	Amount
4.7.1991	2,33,533.50
24.7.1991	83,310.60
12.8.1991	84,918.00
16.9.1991	1,03,933.24
11.12.1991	1,06,347.93
11.12.1991	1,00,459.57
18.12.1991	5,00,000.00
20.12.1991	88,756.35
5.2.1992	25,000.00
14.2.1992	4,00,000.00
2.3.1992	2,00,000.00
14.3.1992	2,00,000.00
10.4.1992	98,445.30
27.5.1992	10,00,000.00
29.5.1992	10,00,000.00
15.7.1992	10,00,000.00
12.9.1992	37,72,760.15
18.9.1992	20,00,000.00
22.9.1992	10,00,000.00
22.10.1992	1,68,630.00
13.11.1992	5,00,000.00

3.12.1992	1,45,200.00
2.1.1993	1,40,793.75
2.2.1993	1,45,631.25
19.3.1993	8,68,440.00
19.3.1993	1,62,045.00
5.4.1993	1,56,688.10
3.4.1993	20,00,000.00
5.5.1993	1,53,693.75
3.6.1993	20,00,000.00
4.6.1993	1,29,448.10
6.7.1993	2,76,382.50
6.8.1993	2,34,535.00
13.9.1993	2,15,443.75
7.10.1993	2,45,242.50
6.11.1993	50,000.00
18.11.1993	2,19,693.75
6.12.1993	1,88,512.75
6.1.1994	2,18,845.00
10.2.1994	1,50,000.00
12.2.1994	2,20,558.75
9.3.1994	3,51,603.10
16.3.1994	10,00,000.00
11.4.1994	2,75,128.75
3.5.1994	2,80,231.25
1.6.1994	3,01,078.75
20.6.1994	32,00,000.00
5.7.1994	35,000.00
6.7.1994	15,000.00
8.7.1994	10,000.00
2.8.1994	3,73,603.75
6.8.1994	3,82,815.00
10.9.1994	3,55,438.75
6.10.1994	3,08,062.50

8.11. 1994	2,70,247.50
14.11. 1994	9,00,000.00
9.12. 1994	3,26,450.00
7.1.1995	2,53,292.50
10.2.1995	2,62,011.25
6.3.1995	3,51,205.00
19.4.1995	2,60,995.00
9.5.1995	2,32,576.25
8.6.1995	2,60,995.00
9.6.1995	2,60,995.00
7.8.1995	3,77,620.00
4.9.1995	3,59,025.00
6.10.1995	5,04,435.00
6.11.1995	6,09,700.00
6.12.1995	3,67,935.00
8.10.1996	4,30,997.50
6.2.1996	4,28,737.50
12.3.1996	5,87,195.00

vi. Amount transferred from Namadhu MGR C.A. No. 1952 to Sasi Enterprises C.A. No. 2601;

Date	Amount
29.09.1992	5,00,000.00
19.02.1993	4,00,000.00
01.12.1993	6,00,000.00 (C.A.No.2047 inclusive.)
24.12.1993	5,00,000.00
15.02.1994	2,00,000.00
27.04.1994	1,00,000.00
02.06.1994	1,00,000.00
23.06.1994	85,000.00

01.07.1994	15,000.00
12.07.1994	10,000.00
13.07.1994	5,00,000.00
23.09.1994	2,30,000.00
01.11.1994	50,000.00
12.12.1994	2,00,000.00
24.06.1995	11,00,000.00
31.01.1996	22,000.00
19.02.1996	4,80,000.00

vii. Amount transferred from Namadhu MGR C.A. No. 1952 to Anjaneya Printers C.A. No. 2250;

Date	Amount
12.01.1994	1,00,000.00
12.01.1994	10,50,000.00
16.02.1994	2,00,000.00
02.07.1994	3,00,000.00
31.10.1994	3,80,600.00
18.05.1995	2,56,641.60
18.05.1995	2,54,000.00
29.07.1995	3,00,000.00
09.08.1995	10,13,347.60
09.08.1995	49,528.30
09.08.1995	2,54,400.00
22.09.1995	3,00,000.00
04.10.1995	5,04,070.70
11.10.1995	9,63,958.20
07.10.1995	2,50,633.00
18.12.1995	60,000.00
18.12.1995	2,42,599.00
05.02.1996	2,40,336.00

23.03.1996	5,88,771.00
19.04.1996	7,43,698.10

viii. Amount transferred from Namadhu MGR C.A. No. 1952 to V.N.Sudhakaran's (A.3) C.A. No. 2220;

Date	Amount
18.10.1994	5,00,000.00
18.10.1994	6,50,000.00
26.11.1994	4,00,000.00

ix. Amount transferred from Namadhu MGR C.A. No. 1952 to Elavarasi's (A.4) C.A. No.2219;

Date	Amount
24.12.1993	15,00,000.00
12.01.1994	2,00,000.00
Total	17,00,000.00

x. Amount transferred from Namadhu MGR C.A. No. 1952 to Metal King's C.A. No. 2277;

Date	Amount
05.02.1994	1,00,000.00
21.02.1994	25,000.00
23.02.1994	75,000.00
03.03.1994	1,00,000.00
23.04.1994	50,000.00
30.04.1994	30,000.00
03.05.1994	30,000.00

09.05.1994	20,000.00
10.05.1994	10,000.00
12.05.1994	50,000.00
06.07.1994	30,000.00
21.07.1994	75,000.00
23.07.1994	50,000.00
02.08.1994	50,000.00
11.08.1994	50,000.00
13.08.1994	60,000.00
10.10.1994	50,000.00
12.10.1994	85,000.00
17.10.1994	75,000.00
07.11.1994	40,000.00
17.11.1994	22,000.00
12.12.1994	7,85,000.00
21.12.1994	1,00,000.00
22.12.1994	40,200.00
12.01.1995	3,00,000.00
14.01.1995	3,00,000.00
29.03.1995	5,00,000.00
04.10.1995	10,00,000.00

xi. Amount transferred from Namadhu MGR C.A. No. 1952 to Green Farm House.

Date	Amount
09.03.1994	11,00,000.00
19.05.1995	8,00,000.00
Total	19,00,000.00

xii. Amount transferred from Namadhu MGR C.A. No. 1952 to Meadow Agro Farm.

Date	Amount
24.06.1995	11,00,000.00

xiii. Amount transferred from Namadhu MGR C.A. No. 1952 to Fax Universal C.A. No. 1930;

Date	Amount
28.03.1995	15,800.00

97. In order to trace the source of the above funds, it may be useful to look into the following credit entries into the bank accounts of the accused.

DETAILS OF THE DEPOSITS OF CASH INTO THE BANK ACCOUNTS OF THE ACCUSED PERSONS AND IN THE FIRMS/COMPANIES FLOATED BY THEM AND INTO THEIR ACCOUNTS.

97.1) **Unexplained cash credits into the Current Account No.2061 of Sasi Enterprises (Ex.P.1940)**

Sl.No.	Date	Amount
1	01.07.1991	1,30,000.00
2	02.07.1991	1,19,302.00
3	13.05.1992	3,00,000.00
4	22.05.1992	1,50,000.00
5	15.07.1992	20,000.00
6	25.12.1993	5,00,000.00

97.2) **Unexplained cash credits into the Current Account No.1952 of Namadhu MGR (Ex.P.1635)**

Sl.No.	Date	Amount
1	1.7.1991	21,212.00
2	9.7.1991	26,508.90
3	9.7.1991	32,785.50
4	9.7.1991	25,477.00
5	10.07.1991	42,046.10
6	11.07.1991	26,576.50
7	19.08.1991	76,906.00
8	21.08.1991	1,56,699.80
9	09.09.1991	34,759.55
10	13.09.1991	23,946.40
11	17.09.1991	36,901.50
12	03.10.1991	22,928.50
13	16.10.1991	35,153.60
14	21.10.1991	40,215.70
15	25.10.1991	25,213.40
16	15.11.1991	35,133.70
17	28.11.1991	22,300.00
18	02.12.1991	36,712.20
19	16.12.1991	23,469.90
20	18.12.1991	1,69,662.30
21	20.12.1991	1,26,986.50
22	24.12.1991	20,528.20
23	17.02.1992	1,04,087.80
24	19.02.1992	78,500.00
25	21.02.1992	56,126.00
26	24.02.1992	1,31,090.00
27	2.3.1992	1,11,108.20
28	09.03.1992	63,032.40
29	11.03.1992	41,051.40
30	20.03.1992	33,801.30
31	25.03.1992	74,552.50
32	30.03.1992	72,627.30
33	06.04.1992	1,31,880.00
34	09.04.1992	22,844.30
35	09.04.1992	24,816.30
36	15.04.1992	33,971.30
37	20.04.1992	50,254.70
38	24.04.1992	48,981.20
39	27.04.1992	96,360.60
40	29.04.1992	43,035.30
41	04.05.1992	21,492.00
42	08.05.1992	31,690.60
43	11.05.1992	28,686.40
44	15.05.1992	78,957.10
45	19.05.1992	23,061.10

46	21.05.1992	1,05,168.50
47	25.05.1992	49,938.10
48	29.05.1992	45,563.50
49	01.06.1992	4,60,471.00
50	05.06.1992	26,267.80
51	08.06.1992	49,917.50
52	09.06.1992	83,797.50
53	13.06.1992	83,578.75
54	15.06.1992	39,296.20
55	17.06.1992	61,215.40
56	19.06.1992	1,34,640.00
57	20.06.1992	71,928.00
58	22.06.1992	39,720.00
59	27.06.1992	98,319.00
60	03.07.1992	47,700,00
61	09.07.1992	52,429.20
62	13.07.1992	25,00,000.00
63	13.07.1992	28,180.80
64	15.07.1992	5,00,000.00
65	18.07.1992	28,744.55
66	27.07.1992	25,433.60
67	05.08.1992	34,410.00
68	11.08.1992	60,370.00
69	24.08.1992	34,590.00
70	27.08.1992	34,690.00
71	09.09.1992	20,285.00
72	11.09.1992	30,250.00
73	12.09.1992	24,80,164.00
74	14.09.1992	44,565.00
75	17.09.1992	30,00,000.00
76	22.09.1992	10,93,632.00
77	24.09.1992	11,00,820.00
78	03.10.1992	63,915.00
79	12.10.1992	31,335.00
80	15.10.1992	25,236.00
81	19.10.1992	29,562.00
82	21.10.1992	75,100.00
83	22.10.1992	1,99,368.00
84	22.10.1992	1,68,000.00
85	22.10.1992	1,79,256.00
86	22.10.1992	1,19,256.00
87	22.10.1992	1,70,400.00
88	28.10.1992	56,500.00
89	03.11.1992	35,406.50
90	07.11.1992	24,520.00
91	10.11.1992	2,66,280.00
92	10.11.1992	1,74,240.00
93	10.11.1992	1,29,960.00
94	10.11.1992	1,44,120,00

95	10.11.1992	1,36,800.00
96	27.11.1992	52,427.25
97	03.12.1992	1,56,000.00
98	03.12.1992	1,50,840.00
99	03.12.1992	1,26,360.00
100	03.12.1992	2,58,720.00
101	03.12.1992	1,78,200.00
102	08.12.1992	23,270.00
103	23.12.1992	25,730.00
104	24.12.1992	33,750.00
105	29.12.1992	42,982.40
106	20.01.1993	30,625.00
107	06.02.1993	26,697.20
108	09.02.1993	25,265.00
109	10.02.1993	38,011.50
110	12.02.1993	23,140.00
111	15.02.1993	83,160.00
112	16.02.1993	41,202.00
113	17.02.1993	48,142.00
114	19.02.1993	91,047.20
115	22.02.1993	79,030.00
116	25.02.1993	1,77,436.00
117	02.02.1993	65,133.40
118	05.03.1993	83,330.50
119	08.03.1993	29,965.00
120	19.03.1993	1,92,000.00
121	19.03.1993	1,86,900.00
122	19.03.1993	1,80,120.00
123	19.03.1993	2,06,400.00
124	26.03.1993	27,045.60
125	02.04.1993	21,268.50
126	05.04.1993	1,92,240.00
127	05.04.1993	2,41,740.00
128	05.04.1993	2,04,840.00
129	05.04.1993	1,90,080.00
130	05.04.1993	1,46,940,.00
131	06.04.1993	32,338.50
132	16.04.1993	40,145.40
133	05.05.1993	1,52,592.00
134	05.05.1993	2,07,228.00
135	05.05.1993	2,02,680.00
136	05.05.1993	1,81,500.00
137	05.05.1993	1,82,400.00
138	21.05.1993	25,162.00
139	24.05.1993	26,332.00
140	31.05.1993	32,170.60
141	04.06.1993	1,98,456.00
142	04.06.1993	1,92,336.00
143	04.06.1993	1,90,056.00

144	04.06.1993	1,93,440.00
145	04.06.1993	1,69,992.00
146	16.06.1993	40,320.30
147	18.06.1993	23,314.90
148	28.06.1993	97,599.90
149	30.06.1993	45,186.00
150	09.07.1993	93,325.20
151	12.07.1993	45,682.00
152	14.07.1993	89,425.00
153	15.07.1993	20,630.00
154	22.07.1993	2,36,256.00
155	22.07.1993	2,10,312.00
156	22.07.1993	2,00,784.00
157	22.07.1993	1,88,256.00
158	22.07.1993	1,05,672.00
159	23.07.1993	25,533
160	26.07.1993	60,405.00
161	30.07.1993	2,684.90
162	03.08.1993	52,330.00
163	05.08.1993	1,76,880.00
164	05.08.1993	1,91,556.50
165	05.08.1993	1,95,948.00
166	05.08.1993	2,10,000.00
167	05.08.1993	1,99,656.00
168	28.08.1993	39,558.30
169	03.09.1993	21,286.10
170	13.09.1993	2,22,720.00
171	13.09.1993	1,98,000.00
172	13.09.1993	1,98,000.00
173	13.09.1993	1,97,220.00
174	13.09.1993	1,56,000.00
175	17.09.1993	28,907.20
176	17.09.1993	28,907.20
177	27.09.1993	20,258.40
178	29.09.1993	47,232.50
179	06.01.1994	2,64,792.00
180	06.01.1994	2,28,912.00
181	06.01.1994	2,22,912.00
182	06.01.1994	2,18,400.00
183	06.01.1994	1,78,994.00
184	10.01.1994	25,520.00
185	17.01.1994	27,730.00
186	22.01.1994	42,194.40
187	04.02.1994	65,778.40
188	05.02.1994	86,817.40
189	10.02.1994	48,820.00
190	12.02.1994	38,089.00
191	14.02.1994	71,084.40
192	14.02.1994	52,565.00

193	14.02.1994	2,28,000.00
194	14.02.1994	2,17,620.00
195	14.02.1994	1,76,640.00
196	14.02.1994	2,22,000.00
197	14.02.1994	2,32,140.00
198	18.02.1994	24,050.00
199	18.02.1994	89,506.40
200	21.02.1994	87.055.00
201	23.02.1994	1,98,810.00
202	28.02.1994	96,935.40
203	03.03.1994	32,506.00
204	03.03.1994	24,415.00
205	07.03.1994	30,680.60
206	09.03.1994	2,35,320.00
207	09.03.1994	2,24,880.00
208	09.03.1994	2,36,700.00
209	09.03.1994	2,58,801.40
210	09.03.1994	22,653.60
211	11.03.1994	29,927.15
212	16.03.1994	1,00,000.00
213	19.03.1994	33,070.00
214	25.03.1994	27,390.20
215	30.03.1994	2,60,000.00
216	05.04.1994	21,376.90
217	11.04.1994	1,61,640.00
218	11.04.1994	2,13,600.00
219	11.04.1994	2,31,600.00
220	11.04.1994	2,33,160.00
221	11.04.1994	2,40,000.00
222	19.04.1994	1,34,290.60
223	25.04.1994	87,794.50
224	30.04.1994	55,299.20
225	03.05.1994	3,36,,240.00
226	03.05.1994	1,77,120.00
227	03.05.1994	3,08,800.00
228	03.05.1994	2,28,160.00
229	03.05.1994	3,19,200.00
230	09.05.1994	27,892.80
231	16.05.1994	35,259.70
232	24.05.1994	26,050.70
233	30.05.1994	20,772.00
234	03.06.1994	3,05,376.00
235	03.06.1994	2,97,376.00
236	03.06.1994	3,04,576.00
237	03.06.1994	2,56,736.00
238	03.06.1994	2,81,296.00
239	06.06.1994	60,550.00
240	06.06.1994	1,28,000.00
241	06.06.1994	98,000.00

242	06.06.1994	92,500.00
243	09.06.1994	33,755.00
244	20.06.1994	89,361.80
245	27.06.1994	64,945.60
246	01.07.1994	72,181.65
247	04.07.1994	36,389.25
248	08.07.1994	3,04,800.00
249	08.07.1994	2,96,800.00
250	08.07.1994	2,98,400.00
251	08.07.1994	2,96,800.00
252	08.07.1994	1,92,800.00
253	11.07.1994	80,599.60
254	13.07.1994	28,724.00
255	18.07.1994	52,989.20
256	25.07.1994	80,733.80
257	29.07.1994	65,050.60
258	01.08.1994	2,26,160.00
259	01.08.1994	2,88,000.00
260	01.08.1994	3,05,200.00
261	01.08.1994	2,88,400.00
262	01.08.1994	3,05,360.00
263	01.08.1994	58,602.00
264	08.08.1994	61,390.00
265	11.08.1994	41,252.00
266	16.08.1994	25,429.60
267	22.08.1994	78,559.20
268	25.08.1994	1,09,574.50
269	29.08.1994	90,162.50
270	05.09.1994	1,49,662.80
271	05.09.1994	85,887.25
272	10.09.1994	2,97,376.00
273	10.09.1994	3,05,536.00
274	10.09.1994	2,04,896.00
275	10.09.1994	3,05,536.00
276	10.09.1994	2,78,338.00
277	12.09.1994	1,47,828.90
278	17.09.1994	44,420.00
279	19.09.1994	35,836.25
280	22.09.1994	28,230.00
281	27.09.1994	22,186.60
282	03.10.1994	35,511.20
283	06.10.1994	1,10,041.45
284	06.10.1994	2,72,000.00
285	06.10.1994	2,72,000.00
286	06.10.1994	2,96,000.00
287	06.10.1994	2,46,400.00
288	06.10.1994	2,64,000.00
289	17.10.1994	44,178.80
290	20.10.1994	44,717.60

291	24.10.1994	23,700.00
292	28.10.1994	31,641.50
293	29.10.1994	39,680.40
294	01.11.1994	70,686.50
295	08.11.1994	2,70,400.00
296	08.11.1994	2,80,000.00
297	08.11.1994	2,68,800.00
298	08.11.1994	2,72,000.00
299	08.11.1994	2,60,640.00
300	21.11.1994	60,511.90
301	09.12.1994	2,80,000.00
302	09.12.1994	2,72,480.00
303	09.12.1994	2,72,480.00
304	09.12.1994	2,80,000.00
305	09.12.1994	2,71,635.20
306	12.12.1994	35,440.10
307	24.12.1994	26,741.25
308	02.01.1995	90,268.95
309	07.01.1995	3,04,000.00
310	07.01.1995	3,04,000.00
311	07.01.1995	3,04,000.00
312	07.01.1995	2,24,880.00
313	07.01.1995	74,640.00
314	10.01.1995	92,396.00
315	18.01.1995	65,000.00
316	25.01.1995	44,982.00
317	02.02.1995	25,280.00
318	08.02.1995	3,04,000.00
319	08.02.1995	2,99,840.00
320	08.02.1995	3,04,000.00
321	08.02.1995	3,04,000.00
322	08.02.1995	1,42,240.00
323	14.02.1995	1,74,704.00
324	06.03.1995	2,40,000.00
325	06.03.1995	2,08,000.00
326	06.03.1995	2,76,160.00
327	06.03.1995	2,32,000.00
328	06.03.1995	2,40,000.00
329	13.03.1995	1,26,905.00
330	27.03.1995	689,000.00
331	10.04.1995	2,04,320.00
332	10.04.1995	2,64,000.00
333	10.04.1995	2,64,000.00
334	10.04.1995	2,59,200.00
335	10.04.1995	2,68,800.00
336	10.04.1995	63,640.00
337	09.05.1995	2,24,000.00
338	09.05.1995	2,48,960.00
339	09.05.1995	2,40,000.00

340	09.05.1995	1,94,240.00
341	09.05.1995	2,25,600.00
342	16.05.1995	62,800.00
343	08.06.1995	2,40,000.00
344	08.06.1995	2,46,400.00
345	08.06.1995	2,48,960.00
346	08.06.1995	2,56,000.00
347	08.06.1995	2,68,480.00
348	19.06.1995	41,160.00
349	29.06.1995	64,520.00
350	30.06.1995	2,68,480.00
351	30.06.1995	2,46,400.00
352	30.06.1995	2,40,000.00
353	30.06.1995	2,48,960.00
354	30.06.1995	2,56,000.00
355	18.07.195	42,100.00
356	31.07.1995	23,952.00
357	05.08.1995	2,72,000.00
358	05.08.1995	2,40,000.00
359	05.08.1995	2,48,000.00
360	05.08.1995	2,64.000.00
361	05.08.1995	2,30,880.00
362	07.08.1995	61,597.00
363	14.08.1995	81,615.00
364	04.09.1995	2,55,2000.00
365	04.09.1995	2,80,000.00
366	04.09.1995	2,72,000.00
367	04.09.1995	2,75,200.00
368	11.09.1995	1,11,650.00
369	22.09.1995	22,000,00
370	04.10.1995	2,80,000.00
371	04.10.1995	2,70,400.00
372	04.10.1995	2,64,000.00
373	04.10.1995	2,52,800.00
374	04.10.1995	2,76,800.00
375	09.10.1995	71,092.00
376	30.10.1995	50,000.00
377	06.11.1995	3,60,000.00
378	06.11.1995	55,680.00
379	06.11.1995	3,20,000.00
380	06.11.1995	4,00,000.00
381	06.11.1995	4,80,000.00
382	13.11.1995	40,000.00
383	20.11.1995	42,173.00
384	28.11.1995	58,500.00
385	04.12.1995	58,000.00
386	05.12.1995	2,80,320,00
387	05.12.1995	2,40,000.00
388	05.12.1995	2,46,400.00

389	05.12.1995	2,56,000.00
390	05.12.1995	2,25,280.00
391	06.12.1995	46,241,65
392	18.12.1995	29,400.00
393	05.01.1996	28,399.00
394	05.01.1996	29,600.00
395	05.01.1996	3,09,600.00
396	05.01.1996	2,80,320.00
397	05.01.1996	2,78,080.00
398	05.01.1996	2,22,400.00
399	08.01.1996	35,379.75
400	19.01.1996	31,500.00
401	24.01.1996	75,000.00
402	02.02.1996	50,739.00
403	02.02.1996	3,12,000.00
404	02.02.1996	3,33,280.00
405	02.02.1996	3,21,600.00
406	02.02.1996	2,24,000.00
407	02.02.1996	3,37,120.00
408	06.02.1996	30,000,00
409	12.02.1996	46,450.00
410	19.02.1996	1,06,000.00
411	22.02.1996	1,16,200.00
412	26.02.1996	1,55,675.50
413	29.02.1996	20,900.00
414	02.03.1996	32,900.00
415	08.03.1996	2,32,000.00
416	08.03.1996	2,90,400.00
417	08.03.1996	2,48,000.00
418	08.03.1996	2,56,000.00
419	08.03.1996	2,80,000.00
420	12.03.1996	48,000.00
421	18.03.1996	28,239.00
422	28.03.1996	32,900.00
423	02.04.1996	20,000.00

97.3) **Unexplained cash credits into the Current Account No.2047 of Jaya Publication (Ex.P.1903)**

Sl.No.	Date	Amount
1	01.07.1991	21,212.30
2	02.08.1991	4,20,000.00
3	12.08.1991	7,02,000.00
4	27.08.1991	1,80,000.00
5	06.09.1991	36,000.00
6	22.10.1991	5,85,000.00

7	18.11.1991	4,00,600.00
8	19.12.1991	34,592.00
9	30.12.1991	24,407.00
10	03.02.1992	24,362.00
11	19.03.1992	35,911.00
12	05.05.1992	6,27,000.00
13	13.05.1992	9,20,000.00
14	22.05.1992	8,70,000.00
15	29.05.1992	7,00,000.00
16	29.05.1992	35,000.00
17	02.06.1992	3,45,000.00
18	08.09.1992	9,12,000.00
19	16.10.1992	25,833.00
20	09.12.1992	9,20,000.00
21	24.12.1992	1,25,000.00
22	24.12.1992	75,000.00
23	24.12.1992	3,20,000.00
24	02.02.1993	8,68,440.00
25	16.02.1993	41,202.00
26	22.11.1993	90,000.00
27	31.01.1994	10,00,000.00
28	29.03.1994	1,06,000.00
29	29.03.1995	15,60,000.00
30	30.03.1995	20,50,000.00
31	31.03.1995	6,18,150.00

97.4) **Unexplained cash credits into the Current Account No.2133 of Vinod Video Vision (Ex.P.2031)**

Sl.No.	Date	Amount
1	03.02.1992	54,000.00
2	14.02.1992	3,20,040.00
3	15.04.1992	98,250.00
4	05.05.1992	40,600.00
5	17.07.1992	4,62,000.00
6	08.09.1992	2,16,600.00
7	04.01.1993	1,02,100.00
8	04.02.1993	1,27,100.00
9	10.03.1993	84,900.00
10	05.04.1993	1,03,950.00
11	05.05.1993	1,10,450.00
12	07.06.1993	95,700.00
13	05.07.1993	1.28,300.00
14	04.08.1993	1,68,550.00
15	08.09.1993	1,39,150.00
16	06.10.1993	1,88,050.00
17	18.11.1993	2,36,650.00

18	08.12.1993	2,75,250.00
19	06.01.1994	3,12,500.00
20	14.02.1994	3,18,350.00
21	21.03.1994	1,70,650.00
22	11.04.1994	2,86,900.00
23	04.05.1994	4,21,600.00
24	03.06.1994	2,33,850.00
25	25.06.1994	1,50,000.00
26	08.07.1994	2,10,000.00
27	15.07.1994	6,52,000.00
28	01.08.1994	3,27,200.00
29	25.08.1994	4,50,000.00
30	22.09.1994	1,05,000.00
31	24.09.1994	6,60,000.00
32	03.10.1994	3,10,000.00
33	04.10.1994	8,00,000.00
34	06.10.1994	2,80,600.00
35	06.10.1994	3,10,450.00
36	08.11.1994	2,76,850.00
37	09.12.1994	2,78,250.00
38	07.01.1995	2,92,900.00
39	08.02.1995	2,47,450.00
40	06.03.1995	2,82,500.00
41	10.04.1995	2,90,550.00
42	12.05.1995	2,66,150.00
43	04.09.1995	4,79,850.00
44	04.10.1995	4,80,400.00
45	06.11.1995	4,16,200.00
46	05.12.1995	3,94,500.00

97.5) **Unexplained cash credits into the Current Account No.1054 of J.Farm House (Ex.P.1207)**

Sl.No.	Date	Amount
1	07.02.1994	5,04,000.00
2	22.02.1994	6,30,000.00

97.6) **Unexplained cash credits into the Current Account No.1689 of 1.Mahasubbalaxmi Kalyana Mandapam (Ex.P.1966)**

Sl.No.	Date	Amount
1	18.02.1994	22,500.00
2	05.03.1994	20,000.00

3	31.01.1996	26,000.00
4	08.02.1996	30,000.00
5	03.03.1996	20,000.00
6	26.03.1996	20,0001.00
7	27.03.1996	24,000.00
8	02.04.1996	20,000.00
9	24.04.1996	20,001.00
10	30.04.1996	28,001.00
11	30.04.1996	28,001.00

97.7) **Unexplained cash credits into the Current Account No.1689 of 2.Mahasubbalaxmi Kalyana Mandapam (Ex.P.1966)**

Sl.No.	Date	Amount
1	29.12.1994	74,400.00

97.8) **Unexplained cash credits into the Current Account No.2250 of Anjaneya Printers Pvt Ltd (Ex.P.2088)**

Sl.No.	Date	Amount
1	29.09.1993	89,600.00
2	25.01.1994	15,00,000.00
3	23.02.1994	2,03,000.00
4	19.03.1994	1,13,950.00
5	26.03.1994	2,27,900.00
6	28.03.1994	1,06,000.00
7	25.04.1994	1,10,240.00
8	22.06.1994	7,15,000.00
9	25.06.1994	1,29,000.00
10	08.07.1994	4,60,000.00
11	11.07.1994	42,400.00
12	11.11.1994	45,000.00
13	12.12.1994	45,000.00
14	21.12.1994	20,000.00
15	02.01.1995	31.800.00
16	04.01.1995	2,22,382.00
17	24.01.1995	5,50,000.00
18	24.01.1995	5,50,000.00
19	24.01.1995	6,70,000.00
20	24.01.1995	6,70,000.00
21	13.03.1995	24,715.00
22	22.03.1995	38,730.25
23	27.03.1995	20,960.00

24	19.04.1995	26,336.00
25	05.05.1995	8,58,600.00
26	16.05.1995	25,456.90
27	18.05.1995	23,455.00
28	14.07.1995	39,340.00
29	31.07.1995	27,500.00
30	07.08.1995	33,157.60
31	21.08.1995	25,000.00
32	02.09.1995	45,000.00
33	14.09.1995	51,305.40
34	22.09.1995	30,000.00
35	22.09.1995	28,638.30
36	09.10.1995	25,000.00
37	16.10.1995	30,000.00
38	13.11.1995	33,378.00
39	20.11.1995	20,000.00
40	04.12.1995	27,590.00
41	08.12.1995	21,528.20
42	03.01.1996	91,160.00
43	13.01.1996	41,115.25
44	13.02.1996	23,986.00
45	26.02.1996	21,224.50
46	29.02.1996	2,40,000.00
47	07.03.1996	77,144.00

97.9) **Unexplained cash credits into the Current Account No.1071 of Fresh Mushrooms (Ex.P.1118)**

Sl.No.	Date	Amount
1	11.03.1994	10,000.00
2	03.05.1994	1,78,230.00
3	25.06.1994	1.70.000.00
4	08.07.1994	2,90,000.00
5	15.07.1994	7,00,000.00
6	24.07.1994	75,000.00
7	29.07.1994	1,15,000.00
8	09.08.1994	5,00,000.00
9	25.08.1994	8,50,000.00
10	05.09.1994	75,000.00
11	01.10.1994	5,10,000.00
12	09.05.1995	37,240.00

97.10) **Unexplained cash credits into the Current Account No.2269 of Metal King (Ex.P.2081)**

Sl.No.	Date	Amount
1	26.03.1994	20,000.00
2	02.06.1994	23,673.60
3	16.06.1994	20,000.00
4	04.07.1994	44,000.00
5	13.07.1994	47,204.00
6	13.07.1994	20,170.00
7	06.08.1994	20,000.00
8	12.08.1994	20,000.00
9	04.10.1994	5,00,000.00
10	03.11.1994	20,000.00
11	08.12.1994	20,150.00
12	09.12.1994	20,000.00
13	17.12.1994	30,000.00
14	19.12.1994	40,000.00
15	11.01.1995	52,800.00
16	19.01.1995	71,868.30
17	23.01.1995	31,203.40
18	28.01.1995	21,000.00
19	17.02.1995	20,110.00
20	02.03.1995	40,539.00
21	11.03.1995	50,400.00
22	16.03.1995	29,000.00
23	18.03.1995	20,951.00
24	20.03.1995	21,585.00
25	23.03.1995	25,000.00
26	13.04.1995	50,000.00
27	28.04.1995	36,000.00
28	02.05.1995	46,730.00
29	22.05.1995	23,197.00
30	06.06.1995	24,880.00
31	13.06.1995	2,00,000.00
32	23.06.1995	31,015.00
33	26.06.1995	26,000.00
34	03.07.1995	43,500.00
35	07.07.1995	20,000.00
36	18.07.1995	34,205.00
37	24.07.1995	20,000.00
38	08.08.1995	35,500.00
39	24.08.1995	30,000.00
40	28.08.1995	52,345.00
41	28.08.1995	70,325.00
42	09.09.1995	51,487.50
43	14.09.1995	50,000.00
44	23.09.1995	22,740.00

45	11.10.1995	25,000.00
46	02.11.1995	25,000.00
47	07.11.1995	22,358.70
48	01.12.1995	1,14,238.00
49	06.12.1995	26,400.00
50	08.12.1995	40,000.00
51	21.12.1995	50,000.00
52	28.12.1995	35,000.00
53	03.01.1996	20,000.00
54	04.01.1996	27,950.00
55	18.01.1996	22,150.00
56	20.01.1996	25,000.00
57	24.01.1996	75,000.00
58	25.01.1996	40,000.00
59	30.01.1996	30,000.00
60	12.02.1996	50,000.00
61	19.02.1996	20,000.00
62	24.02.1996	51,850.00
63	29.02.1996	25,000.00
64	19.03.1996	50,000.00
65	27.03.1996	25,000.00
66	06.04.1996	30,250.00
67	08.04.1996	20,335.00
68	16.04.1996	62,250.00
69	18.04.1996	30,000.00
70	27.04.1996	35,000.00

97.11) **Unexplained cash credits into the Current Account No.1104 of Super Duper T.V Pvt Ltd. (Ex.P.1087)**

Sl.No.	Date	Amount
1	04.10.1994	30,000.00
2	29.10.1994	21,350.00
3	29.01.1995	35,050.00
4	14.02.1995	1,00,000.00
5	22.02.1995	5,73,000.00
6	25.02.1995	6,11,840.00
7	01.03.1995	3,55,000.00
8	02.03.1995	40,000.00
9	04.03.1995	1,75,000.00
10	11.03.1995	11,55,000.00
11	12.03.1995	5,83,900.00
12	14.03.1995	3,85,000.00
13	14.03.1995	75,000.00
14	14.03.1995	2,10,000.00

15	14.03.1995	2,00,00.00
16	14.03.1995	35,000.00
17	16.03.1995	30,000.00
18	16.03.1995	65,000.00
19	18.03.1995	65,000.00
20	19.03.1995	20,000.00
21	22.03.1995	55,000.00
22	22.03.1995	2,95,000.00
23	22.03.1995	2,00,000.00
24	23.03.1995	30,000.00
25	26.03.1995	20,000.00
26	28.03.1995	70,000.00
27	31.03.1995	70,000.00
28	31.03.1995	2,00,000.00
29	04.04.1995	30,000.00
30	04.04.1995	85,000.00
31	06.04.1995	90,000.00
32	07.04.1995	75,000.00
33	08.04.1995	60,000.00
34	13.04.1995	40,000.00
35	13.04.1995	95,000.00
36	13.04.1995	2,50,000.00
37	17.04.1995	20,000.00
38	20.04.1995	20,000.00
39	29.04.1995	25,000.00
40	02.05.1995	60,000.00
41	13.05.1995	32,000.00
42	19.05.1995	20,000.00
43	22.05.1995	45,000.00
44	26.05.1995	25,000.00
45	28.05.1995	70,000.00
46	30.05.1995	38,500.00
47	06.06.1995	20,000.00
48	14.06.1995	1,21,000.00
49	14.06.1995	32,000.00
50	16.06.1995	40,000.00
51	20.06.1995	20,000.00
52	21.06.1995	50,000.00
53	23.06.1995	35,030.00
54	24.06.1995	35,000.00
55	28.06.1995	25,000.00
56	30.06.1995	1,50,000.00
57	30.06.1995	55,000.00
58	08.07.1995	65,000.00
59	11.07.1995	50,000.00
60	12.07.1995	2,10,000.00
61	18.07.1995	1,10,000.00
62	19.07.1995	25,500.00
63	26.07.1995	26,500.00

64	29.07.1995	60,000.00
65	18.08.1995	79,000.00
66	25.08.1995	24,000.00
67	25.08.1995	47,500.00
68	01.09.1995	23,000.00
69	03.09.1995	4,00,000.00
70	05.09.1995	1,14,500.00
71	15.09.1995	21,500.00
72	01.11.1995	1,50,000.00
73	15.11.1995	21,000.00
74	01.12.1995	25,500.00
75	15.12.1995	28,500.00
76	21.12.1995	34,500.00
77	17.02.1996	24,000.00
78	30.03.1996	21,000.00

97.12) **Unexplained cash credits into the Current Account No.1107 of Lex Properties Development Pvt. Ltd., (Ex.P.1324)**

Sl.No.	Date	Amount
1	25.10.1994	21,00,000.00
2	20.04.1995	35,000.00

97.13) **Unexplained cash credits into the Current Account No.1095 of Rivera Agro Products Pvt. Ltd., (Ex.P.1298)**

Sl.No.	Date	Amount
1	29.11.1994	15,45,000.00
2	30.11.1994	19,50,000.00
3	03.12.1994	22,41,000.00
4	07.01.1995	15,00,000.00
5	10.01.1995	25,00,000.00
6	12.01.1995	25,00,000.00
7	25.04.1995	19,00,000.00
8	27.04.1995	20,00,000.00
9	28.04.1995	19,90,000.00
10	23.05.1995	6,28,600.00

97.14) **Unexplained cash credits into the Current Account No.1930 of Fax Universal (Ex.P.1959)**

Sl.No.	Date	Amount
1	20.12.1994	20,000.00

97.15) **Unexplained cash credits into the Current Account No.1113 of Meadow Agro Farms Pvt. Ltd., (Ex.P.1266)**

Sl.No.	Date	Amount
1	25.01.1995	10,20,000.00
2	25.01.1995	33,70,000.00
3	25.01.1995	30,00,000.00

97.16) **Unexplained cash credits into the Current Account No.1155 of Nama Shivaya Housing Development (Ex.P.2010)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.17) **Unexplained cash credits into the Current Account No.1137 of Vigneshwara Enterprises (Ex.P.1986)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.18) **Unexplained cash credits into the Current Account No.1140 of Lakshmi Constructions (Ex.P.1980)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.19) **Unexplained cash credits into the Current Account No.1161 of Sea Enclave (Ex.P.1998)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.20) **Unexplained cash credits into the Current Account No.1158 of Ayyappa Properties Development (Ex.P.2004)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.21) **Unexplained cash credits into the Current Account No.1167 of Oceanic Constructions (Ex.P.2022)**

Sl.No.	Date	Amount
1	20.204.1995	35,000.00

97.22) **Unexplained cash credits into the Current Account No.1146 of Gopal Promoters (Ex.P.1974)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.23) **Unexplained cash credits into the Current Account No.1170 of Green Garden Apartments (Ex.P.2028)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.24) **Unexplained cash credits into the Current Account No.1149 of Sakthi Constructions (Ex.P.2016)**

Sl.No.	Date	Amount
1	20.04.1995	35,000.00

97.25) **Unexplained cash credits into the Current Account No.1062 of J.S.Housing Development (Ex.P.1170 and 1173)**

Sl.No.	Date	Amount
1	01.07.1995	25,000.00

97.26) **Unexplained cash credits into the Current Account of Ramraj Agro Mills Pvt. Ltd.**

Sl.No.	Date	Amount
1	07.04.1995	2,19,500.00
2	07.04.1995	3,70,120.00
3	07.04.1995	75,000.00
4	07.04.1995	37,00,000.00
5	07.04.1995	1,29,991.00
6	07.04.1995	30,000.00
7	24.04.1995	1,34,962.00
8	27.04.1995	5,76,203.00
9	28.04.1995	8,22,151.00
10	24.05.1995	1,25,000.00
11	24.05.1995	75,000.00
12	24.05.1995	40,536.00
13	26.05.1995	1,65,000.00
14	31.05.1995	5,00,000.00
15	12.06.1995	7,26,140.00
16	14.06.1995	48,870.00
17	17.06.1995	55,276.00
18	21.06.1995	3,93,650.00p
19	26.06.1995	40,777.00
20	07.07.1995	77,802.00
21	10.07.1995	7,84,600.00
22	12.07.1995	32,500.00
23	12.07.1995	3,24,161.00
24	17.07.1995	8,22,000.00
25	17.07.1995	8,22,000.00
26	12.09.1995	12,00,000.00
27	25.11.1995	6,00,000.00

97.27) **Unexplained cash credits into the S.B.Account No.2321 of N.Sasikala (Ex.P.1510)**

Sl.No.	Date	Amount
1	03.07.1991	65,000.00
2	13.08.1991	3,00,000.00

97.28) **Unexplained cash credits into the S.B.Account No.2279 of N.Sasikala (Ex.P.937)**

Sl.No.	Date	Amount
1	29.01.1993	1,00,000.00

97.29) **Unexplained cash credits into the S.B.Account No.2196 of N.Sasikala (Ex.P.1519)**

Sl.No.	Date	Amount
1	31.05.1994	75,000.00
2	19.10.1994	56,600.00
3	07.11.1994	90,000.00
4	05.12.1994	30,000.00
5	24.01.1995	1,60,000.00
6	22.08.1995	4,10,000.00

97.30) **Unexplained cash credits into the S.B.Account No.2383 of J.Jayalalitha (Ex.P.1377)**

Sl.No.	Date	Amount
1	02.01.1992	15,00,000.00
2	05.03.1993	1,00,00,000.00

97.31) **Unexplained cash credits into the S.B.Account No.20614 of J.Jayalalitha (Ex.P.936)**

Sl.No.	Date	Amount
1	13.01.1992	6,30,000.00
2	29.01.1993	3,00,000.00
3	10.01.1994	6,20,000.00
4	24.12.1994	1,26,00,000.00

97.32) **Unexplained cash credits into the S.B.Account No.2538 of J.Elavarasi (Ex.P.1613)**

Sl.No.	Date	Amount
1	23.01.1993	5,00,000.00

97.33) **Unexplained cash credits into the S.B.Account No.4110 of Vivek.J.**

Sl.No.	Date	Amount
1	14.09.1994	6,49,600.00
2	14.09.1994	90,000.00
3	20.09.1994	39,000.00

4	29.12.1994	37,255.00
5	22.06.1995	90,000.00

97.34) **Unexplained cash credits into the C.A.No.2220 of V.N. Sudhakaran (Ex.P.1576)**

Sl.No.	Date	Amount
1	24.09.1994	4,10,000.00

97.35) **Unexplained cash credits into the S.B.No.24621 of V.N. Sudhakaran (Ex.P.1572)**

Sl.No.	Date	Amount
1	17.07.1992	5,00,000.00

98. In **State vs. Bharat Chandra Roul, 1995, Crl.L.J. 2417**, the Hon'ble High Court of Orissa has held as under:

> *"So far as the question of acceptable source of investment in a case of present nature is concerned, the onus is on the accused, because he has special knowledge about how a particular asset was acquired or an investment therein was made. The onus is atleast similar to that as is expressed u/Sec.68 of the Income Tax Act, 1961. The said Sec. reads as follows: "68. Cash Credits. Where any sum is found credited in the books of an assessee maintained for any previous year, and the assessee offers no explanation about the nature and source thereof or the explanation offered by him is not, in the opinion of the Income Tax officer, satisfactory, the sum so credited may be charged to Income-Tax as the income of the assessee of that previous year."*

As the Apex Court observed in ***Kale Khan Mohammed Hanif v. C.I.T.;(1963) 50, I.T.R.,*** *the onus is on the assessee to explain the nature and source of cash credits, whether the stand in the assessee's account, or in the account of a third party. The question of burden of proof cannot be made to depend exclusively upon the fact of a credit entry in the name of the assessee or in the name of a third party. In either case, the burden lies upon the assessee to explain the credit entry. It was observed in Srilekha Banerjee's case (supra) that the assessee has a legal obligation to explain the nature and source of such credit. It is necessary for the accused to prove prima facie transaction which results in cash credit in the books of account of the assessee. Such proof includes proof of the identity of the person who according to the accused provided the source, capacity of such person to advance or spend the money, and lastly, the genuineness of the transaction. These things must be proved prima facie by the accused and only after the accused has adduced evidence to establish prima facie the aforesaid, the prosecution has to establish as to how the stand of the accused is not acceptable. Merely establishing the identity of the person is not enough, and is mere filing of confirmatory letters does not discharge the onus that lies on him"*

98.1 In the instant case, the accused have failed to offer any satisfactory explanation as to the enormous unexplained credits entered into their bank accounts. Whatever explanation offered by the accused by way of confirmatory letters are proved to be false and bogus. The identity of the persons who provided the source is not proved. The transactions which resulted in the cash

credit is also not established. As already discussed, the accused have rested their defence solely on the balance sheet and the profit and loss account statements said to have been filed before the Income Tax Authorities. But, the said documents are not proved in accordance with law and they are not in compliance with the statutory requirements. The auditors examined by the accused are found to be propped up to support the false defence set up by the accused. It is proved in evidence that the auditors examined by the accused did not handle their accounts during the check period and they were not conversant with the true facts. It is also proved in evidence that, the returns and the balance sheet and the profit and loss account were maneuvred solely with a view to offer an explanation to the huge unexplained credits entered in their respective bank accounts. As a result, the accused have failed to prove their defence even by the standard of preponderance of probability.

98.2) Even otherwise, mere declaration of property in the Income Tax returns does not amount to showing the same was acquired from the known source of income. The prosecution could show that, there was no real source of income with the assessees and the public servant is the real source. In the instant case, the prosecution has succeeded in proving beyond reasonable doubt that the only source for the acquisition of the large assets is A-1 herself.

98.3) It is proved in evidence that, all the remittances into the various bank accounts referred above were made by one Ram Vijayan and Jayaraman, the staff of A-1 working in her house at Poes Garden at the relevant point of time. PW.198 M. Jayaraman has categorically stated that, Mr. Vijayan used to deposit the money given to them in the names of the companies mentioned by A-2 in Canara Bank, Mylapore branch and Indian Bank, Abirampuram branch. He has specifically stated that, Smt. Sasikala used to instruct him about the details of the bank to which the deposit should be credited and she used to send the amount either in suit cases or bags through domestic servants. This witness has further stated that, along with the money, she used to send challan books and PW.198 used to fill the challans as directed by A-2. In the course of his chief-examination he identified the challans for having remitted the amount which came to be marked as Ex.P.1123, P.1124, P.1139, P.1190, P.1299 and P.1304. He has also identified the signature of Mr. Vijayan in those challans and has stated that the said Vijayan is no more. The bank officers examined by the prosecution viz., PW.182 and PW.201 have identified large number of pay-in-slips marked as Ex.P.1035 – 1100 ; P.1122 – 1129 ; P.1299 – 1308 ; P.1636 – 1919 ; P.2032 – 2082 and have unequivocally stated that, most of these pay-in-slips bear the name of Vijayan as the person remitting the amount. This

evidence undoubtedly establishes that even though large number of accounts were opened either in the names of accused or in the names of the firms or companies, yet, the remittance into the said accounts used to be made only by the staff of A-1 as per the instructions of A-2 who was managing all the financial affairs of A-1.

98.4) There is absolutely no evidence whatsoever to show that, during the check period, either the accused or the firms run by them credited any amounts to the various accounts maintained by them. Except in case of Super Duper T.V. Pvt. Ltd., no other firm or the Company has produced any documents to show that they transacted business during the check period and the income thereof was used to be credited to their bank account. On the other hand, the evidence produced before the Court points out that, all these firms had drawn the money which was transferred to their account either from the account of Namadhu MGR or Jaya Publications. The details of the transfers of such huge amount from Namadhu MGR and Jaya Publications to the bank accounts of the accused and the firms and the companies undoubtedly establish that all the monies credited into the accounts of the accused were from the accounts maintained by A-1 and A-2. In this regard, it is relevant to note that, A-2 has taken up a specific plea that, the large deposits collected from the

various subscribers of Namadhu MGR amounting to more than Rs. 15 crores and the amount received by A-1 by way of gifts was credited to the account of Namadhu MGR, Jaya Publications and the other accounts opened in the name of the firms. But after thorough analysis of the evidence produced before the Court, I have recorded a definite finding that the plea set up by the accused is totally false. Under the said circumstance, the inevitable conclusion that would follow is that, the various amounts credited into the accounts of Namadhu MGR or Jaya Publications or the other accounts maintained by the accused is the unexplained wealth accumulated by A-1.

98.5) It is not the case of A-2 that, during the check period, she had made any remittances to the above accounts out of her income. As already discussed above, neither A-2 nor A-3 or A-4 had any independent source of income. Even though large number of firms had been constituted during the check period, it is proved in evidence that none of these firms transacted any business and there was absolutely no income from any of these firms. On the other hand, it is established that, all these firms and companies had received funds diverted from the bank account of A-1 and out of these funds, A-2 to A-4 acquired various properties described in Annx. II. As the accused have failed to prove even by preponderance of probability that, they had any

independent source of income to acquire the assets found in their possession, it goes without saying that all the acquisitions were made out of the source provided by A-1. As a result, I hold that the prosecution has proved beyond reasonable doubt that the real source for acquisition of assets detailed in Annx. II is A-1 alone.

98.6) The whole gamut of evidence discussed above establish that the cash or pay orders or D.D.s are drawn from the different bank accounts for the purpose of acquisition of the assets. PW.201 and PW.182 have spoken in detail about the pay orders and the D.Ds issues by them at the instance of the accused. The cheques passed by the said banks or the D.Ds or pay orders issued by them directly co-relate to the details of the cheques or pay orders mentioned in the various sale deeds, thereby establishing the fact that the source for the purchase of these properties had flown from the account maintained in the name of the accused. But, as it is proved in evidence that the credits made into these accounts were from the unexplained resources of A-1, it necessarily follows that the funds for acquisition of all these assets are provided by A-1.

98.7) In view of the above finding, I hold that all the assets and pecuniary resources found in possession of A-2 to A-4 and in the name of various firms and the companies referred above actually belong to A-1. As the

prosecution has proved beyond reasonable doubt that during the check period, A-1 was found in possession of assets and pecuniary resources of the total value of Rs.55,02,48,215.00 in her name and in the names of A-2 to A-4 and in the names of the firms and companies acquired by them, I hold that the prosecution has proved the ingredients of Sec. 13 (1) (e) of the P.C. Act.

99. In so far as the complicity of A-2 to A-4 in the alleged offence is concerned, there is overwhelming evidence indicating the circumstances of active abetment and conspiracy by the A-2 to A-4 in the commission of the above offence u/Sec. 13 (1)(e) of the Act. Though it is argued by the learned counsel for the accused that, except the fact that A-1 to A-4 were residing together under the common roof, there is no other evidence to show that they were parties to the criminal conspiracy, yet, the circumstances proved in evidence conclusively establish that all the accused acted in a concert with each other with the sole object to acquire and hold properties and assets disproportionate to the known source of income of A-1. The circumstances that have emanated from the evidence are as follows:

(i) It is not in dispute that, A-1 had executed a General Power of Attorney in favour of A-2 in respect of Jaya Publications. The said G.P.A is marked as

Ex.P.995. Undisputedly, A-1 was a partner of the said firm and there was no necessity for her to execute any power of attorney in favour of A-2. The purpose behind executing the power of attorney in favour of A-2 appears to be to give her a free hand in the management of the Jaya Publications and on that guise, A-1 has taken up a defence that she was a dormant partner and was not aware of the transactions carried on by A-2. But, by executing the G.P.A. in favour of A-2, A-1 has rendered herself liable for all acts and deeds performed by A-2 pursuant to the powers conferred under the G.P.A. As already stated above, it is proved in evidence that substantial funds accumulated by A-1 were credited to the account of Jaya Publications and from the said account, it was diverted to the other accounts and ultimately was utilized for the acquisition of huge assets. Therefore, it has to be presumed that A-1 was aware of the transfer of these funds and the purpose for which these funds were transferred to the other accounts. Even otherwise, A-2 being the agent of A-1 was bound to keep A-1 posted with these facts. Therefore, it does not lie in the mouth of A-1 to contend that being a dormant partner she was unaware of the activities carried on by A-2. The circumstance of executing the power of attorney in favour of A-2 indicates that with a view to keep herself secure from legal complications, A-1 executed the said power of attorney knowing fully well that under the said powers,

A-2 would be dealing with her funds credited to her account in Jaya Publications.

(ii) Constitution of various firms during the check period is another circumstance establishing the conspiracy between the parties. As already stated above, at the beginning of the check period, A-1 and A-2 were involved in only two concerns by name Jaya Publications and Sasi Enterprises. But during the check period, as many as 18 firms have come into existence. But, it is proved in evidence that, none of these firms carried on any business during the check period. There is absolutely no evidence to show that any of the accused contributed any share capital or received profit from these firms. Receipt of share of the profits is a *prima-facie* evidence of partnership. But in the instant case, there is absolutely no evidence to show that during the check period, any of the partners received any share of the profits or contributed capital for the running of business. It has come in evidence that 10 firms were constituted in a single day with the identical terms and conditions, even though none of the firms carried on business in terms of the said deeds. In addition, A-2 and A-3 started independent concerns in their names during this period. Not satisfied with this, even the defunct companies are bought by the accused. But, what has transpired in the evidence is that except buying large number of properties, no other business is

carried on by any of these entities. It has also come in evidence that the accounts were opened during the check period and none of these firms or companies had their own accounts or independent resources. The circumstances proved in evidence undoubtedly establish that these firms are nothing but extentions of Namadhu MGR and Jaya Publications. They owed their existences to the benevolence of A-1 and A-2 and drew continued sustainance from the funds transferred to their accounts. Large amount of funds were diverted to these accounts giving a clear indication that the firms were constituted only with a view to siphon off the unlawful resources accumulated by A-1.

(iii) Though A-1 has feigned ignorance about the activities carried on by these firms, yet, it cannot be forgotten that the aforesaid firms and companies were operating from the residence of A-1. It is an admitted fact that, A-2 to A-4 were residing at Poes Garden along with A-1. It cannot be believed that, being the Chief Minister of a State, she was unaware of the large scale activities carried on by the persons living in her own house using her own residential address. It has come in evidence that even the voters' list of accused were maintained at the address of A-1. Though in her 313 statement she has feigned ignorance of the dealings of A-2 to A-4, there is no explanation by A-1 as to why and for what purpose A-2 to A-4 were living with her.

Admittedly, they are not related to her either by blood or by any other relationship. Though the factum of A-1 to A-4 residing together by itself may not lead to the inference that there was meeting of mind to pursue the object of conspiracy, but the larger question that would arise for consideration is, why did they reside under the same roof with A-1 when they are not related to each other?

(iv) The definite stand of A-2 to A-4 is that, they are not dependent on A-1 for their living. Each one of the accused claims to have independent business and independent source of living. They have even gone to the extent of asserting that their assets are purchased out of their own means and resources. Then, what made them to live with A-1 when each of them have separate family has not been explained. Admittedly, A-2 is married and has her own residence. A-1 has claimed that mementos and other gifts received by her are kept by her in the house of A-2 indicating that there was more than ordinary relationship between A-1 and A-2. The very fact, A-2 to A-4 have engaged themselves in constituting firms and acquiring large tracts of land out of the funds provided by A-1 indicate that, all the accused congregated in the house of A-1 not for social living nor A-1 allowed them free accommodation out of humanitarian concern, rather the facts and circumstances proved in evidence undoubtedly point

out that A-2 to A-4 were accommodated in the house of A-1 pursuant to the criminal conspiracy hatched by them to hold the assets of A-1.

v) It is vehemently argued that, A-1 has nothing to do with the firms established by A-2 to A-4 and she has been falsely implicated in the alleged offence at the instance of her political rivals. But, the very documents produced by the accused at Ex.D.61 reveals that before the Income Tax Authorities, the representative of A-1 himself had putforth an argument that Rs.1 crore was advanced by A-1 to Sasi Enterprises towards share capital and further it was submitted that on the security of the said amount, loan was borrowed by A-1, which argument is seen to have been accepted by the Tribunal. Even before this Court, there is abundant evidence to show that A-1 has issued cheques in favour of other accused and has filed applications for availing loan for the benefit of the firms. Under the said circumstances, I do not find any substance in the argument canvassed by the learned counsel that A-1 was totally ignorant about the dealings of the firms and is no way involved in the formation of the said firms.

vi) The flow of money from one account to the other accounts as detailed in the preceding paragraphs would establish beyond reasonable doubt that all the accused persons have actively participated in the

conspiracy to launder the illgotten wealth of A-1 for purchasing properties in the names of the firms and the companies acquired by them. In this context, it is also pertinent to note that even though the assets and properties of the six companies were attached by recourse to the provisions of the Criminal Law Amendment Ordinance, the applications for vacating the attachment were filed more than two years after the date of attachment, making it evident that other than the accused herein, no other person was interested in the properties acquired by the accused in the name of the Companies.

vii) Apart from the flow of money from one account to the other, the conspiracy among the accused persons is also proved by the evidence of Sub-Registrar, North Beach, Sub-Registrar office-PW.159 and the evidence of PW.71 Radha Krishnan, Horticultural officer. I have elaborately culled out the evidence of these witnesses in the earlier part of the judgment. Both the above witnesses have unequivocally stated before the Court that, they were called to Poes Garden and on the instructions of the higher officers they attended to the errands at the instance of the accused. It has come in evidence that the Sub-registrar has bent the rules and has registered large number of documents by taking personal interest even though all these properties were undervalued. It is also shocking to note that, he even

registered six documents without the names of the purchasers being entered in the documents, which indicate that the Sub-Registrar was also aware of the purpose and design of the accused. It can be presumed that, the District Registrar obliged to tour the entire district and register the properties at the residence of the purchasers, only to oblige A-1 and to assist her in the acquisition of huge properties.

100. Thus, the prosecution having proved beyond reasonable doubt the intention and object of A-2 to A-4 to acquire and hold the properties for and on behalf of A-1, I hold that A-2 to A-4 are liable for conviction for the offence u/Sec. 109 and 120-B of I.P.C. R/w. Sec. 13 (1) (e) R/w. Sec. 13 (2) of P.C. Act.

To sum up, the prosecution has proved beyond reasonable doubt the following facts constituting the offences charged against the accused viz.,

I.	Total assets found in possession of A-1 as on 30.04.1996	: Rs.55,02,48,215.00
II.	Total expenditure incurred by the accused during the check period	: Rs.8,49,06,833.00

III. Total of (I) and (II)	:	Rs.63,51,55,048.00
IV. Total income of accused from all sources as determined above	:	Rs.9,91,05,094.00
V. Value of disproportionate assets and pecuniary resources found in possession of accused as on 30.04.1996 which has not been satisfactorily accounted.	:	**Rs.53,60,49,954.00** (Rupees Fifty Three Crores Sixty Lakhs Forty Nine Thousand Nine Fifty Four only)

Accordingly, answering Point Nos.1 to 3 as above, I proceed to pass the following :

O R D E R

Prosecution has proved beyond reasonable doubt that as against the income of Rs.9,91,05,094.75 and expenditure of Rs.8,49,06,833.00 during the check period, A-1 acquired and possessed in her name and in the names of A-2 to A-4 and in the names of the business enterprises acquired in their names immovable properties and pecuniary resources of the value of Rs.53,60,49,954.00 which she could not satisfactorily account. Hence, acting u/Sec. 248 (2) of

Cr.P.C., A-1 is hereby convicted for the offence punishable u/Sec. 13 (1) (e) R/w. Sec. 13 (2) of P.C. Act.

Prosecution has proved beyond reasonable doubt that, A-1 to A-4 were parties to criminal conspiracy with the object of acquiring and possessing pecuniary resources and assets to the extent of Rs.53,60,49,954.00 beyond the known source of income of A-1. Hence, A-1, A-2, A-3 and A-4 are hereby convicted for the offence punishable u/Sec. 120-B of I.P.C. R/w. Sec. 13 (1) (e) R/w. Sec. 13 (2) of P.C. Act.

Prosecution has proved beyond reasonable doubt that A-2 to A-4 abetted the commission of the above offence by intentionally aiding A-1 in the acquisition and possession of pecuniary resources and properties disproportionate to her known source of income as above. Hence, A-2, A-3 and A-4 are hereby convicted for the offence punishable u/Sec.109 of I.P.C. R/w. Sec. 13 (1) (e) R/w. Sec. 13 (2) of P.C. Act.

(Dictated to the Judgment Writer directly on the laptop, typed by her, the same is corrected and then pronounced by me in the Open Court on this the 27th day of September, 2014.)

Sd/-

(JOHN MICHAEL CUNHA)
36TH ADDL. CITY CIVIL & SESSIONS JUDGE,
(SPL. COURT FOR TRIAL OF CRL. CASES AGAINST KUM. JAYALALITHA & ORS.)

ORDER ON SENTENCE

Heard A-1 to A-4 and the learned counsel for A-1 to A-4 and the learned Spl. P.P. on sentence.

A-1 submits that, the present case is foisted against her out of political vendetta by her political adversaries in 1996. She was aged 48 years then and 18 years have elapsed and now she is 66 years old. In these 18 years, she has suffered incalculable mental agony, anguish and trauma which cannot be compensated in her lifetime. Today, as a result of this mental agony, she has diabetis, hypertension, respiratory problems and many other ailments. Hence, lenient view may be taken by this Hon'ble Court in deciding the quantum of sentence.

A.2 submits that, for the last 18 years she has been undergoing mental agony due to this case and she has been suffering from serious medical ailments. She has diabetes and eye problem. She suffers from giddiness on account of her eye problem. All these may be taken into consideration while deciding the quantum of sentence.

A-3 submits that, from the last 18 years, on account of this case, his health has been affected. He had six months old daughter when this case was filed and now she is aged 18 years. On account of this case, his mother also passed away. This case is entirely

politically motivated one and he has been suffering a lot on account of this case. This aspect may be considered.

A-4 submits that, she has been facing this harassment for the last 18 years, she is suffering from diabetes, hyper tension and she is insuline dependent. Three times a day, she has to take insuline. Her husband passed away in the year 1991 and she has to take care of her children and hence, lenient view may be taken by this Hon'ble Court in considering the quantum of sentence.

Learned counsel for A-1 Sri. B.Kumar submitted that, A-1 was Chief-Minister from 1991-1996. She was elected by the people again in 2001 and again in 2011. She had held that post after end end of the first 9 long years. During those nine long years, even her virulent opponents were not able to even allege one single instance of misuse of power. This aspect has to be taken into consideration. In 1996, 12 cases were launched against her by her political opponents, of which, in 10 cases she was acquitted and one case was quashed. In respect of one case relating to purchase of property by TANSI, High Court acquitted her and Hon'ble Supreme Court affirmed the acquittal.

Sri. C. Manishankar, learned counsel for A-2 submitted that, since last 18 years A-2 has undergone mental tension and agony in facing the trial and she has

lost her health. Further the learned counsel submitted that she is not a public servant. Already she has undergone custody for 11 months and considering this fact, lenienency be shown. Counsel for A-3 also made similar submission. Counsel for A-4 in addition submitted that, simultaneous sentence for the offence u/Sec. 109 and 120-B of I.P.C. is not tenable as abetment is covered within the definition of Sec. 120-B in view of the language of Sec. 120-B (1) of I.P.C.

Regarding corruption, the Hon'ble Supreme Court in the case of **Niranjan Hemachal Sashittal vs. State of Maharashtra, 2013 (4) S.C.C. 642** has held as under:

> "*It can be stated without any fear of contradiction that, corruption is not be judged by degree, for corruption mothers disorder, destroys societal will to progress, accelerates undeserved ambitions, kills the conscience, jettisons the glory of institutions, parayses the economic health of a country, corrodes the sence of civility and mars the marrows of the Governance*".

Al Gore, in his book "Assault on Reason" (Paper Book Edition 2013, pages 72, 73) writes:

> *"If political and economic freedoms have been siblings in the history of liberty, it is incestuous coupling of wealth and power that poses the dreadliest threat to democracy. If wealth could be easily exchanged for power, then, the concentration of either could double the corrupting potential of both. Freedoms helix then spirals downward toward unhealthy*

combinations of concentrated political and economic power".

Heady Mix of power and Wealth is the bottom line of this case. Huge accumulation of wealth by accused in a short span of five years is a telling example of how power would lead to concentration of unlawful wealth posing veritable danger to democratic structure.

It is proved in evidence that, at the commencement of the check period, A-1 was in possession of total assets worth Rs.2,01,83,965.53 including the assets of the partnership of Jaya Publications and Sasi Enterprises. But, by the end of 30.04.1996, her total wealth had risen to Rs.53,60,49,954.00 against her legitimate income of Rs. 9,91,05,094/-. This value is not the present market value of the assets. It should be noted that, the value of the disproportionate assets possessed by the accused are determined on the basis of the actual cost incurred by them for acquisition of the properties and assets between 1991-1996. That was the time when the accused could buy 900 acres of plantation land for Rs.7.5 crores and ordinary agricultural land for just Rs.10,000/- per acre. At that rate, entire village could have been purchased for Rs.53 crores. The magnitude of the assets acquired by the accused have to be viewed in that background. Even otherwise, the total extent of the land purchased by the accused either in their

individual names or in the name of the firms and companies comes to nearly 3000 acres and the present market value of it is left to our imagination.

While deciding the quantum of sentence, another aspect to be taken into consideration is the manner in which, these assets are acquired by the accused. It is established in evidence that, A-2 to A-4, close associates of A-1 have actively abetted the commission of offence by holding substantial portions of the assets in their names and in the partnership firms constituted by them. I have come to the conclusion that, these firms were constituted only to siphon off the unlawful resources accumulated by A-1. It is held that, none of the accused contributed any share to the capital of the firms or carried on any business in the name of the firms. The only activity carried on by the firms is to open bank accounts and get transfer of money from the accounts of A-1 and invest them for purchase of huge properties for and on behalf of A-1.

Added to that, it is proved that, in furtherance of the conspiracy and common design of the accused, A-2 to A-4 even bought defunct companies, opened accounts in the name of the companies and acquired vast properties in the name of these companies out of the funds provided by the A-1. It is proved beyond reasonable doubt that, source for all the acquisition is provided by A-1 which she couled not satisfactorily

account. Thus, the prosecution has brought home the guilt of all the accused for all the offences charged against them.

The Prevention of Corruption Act provides for stringent punishment for the proved offences under the Act. Sec. 13 (2) of the Act lays down that,

> "*Any public servant who commits criminal misconduct shall be punishable with imprisonment for a term which shall be not less than one year, which may extend to seven years and shall also be liable to fine.*"

The Act has a purpose to serve. When the Legislature intends to eradicate corruption by providing for deterrent punishment, it is the duty of the Court to effectuate the purpose of the Act.

In the instant case, what aggravates the offence is that, A-1 is occupying a high position in the Government of State of Tamil Nadu. It is often observed "***just as those at high places behave, so others below***". If persons holding higher positions indulge in corruption, not only those below get encouraged to indulge in corruption, but also the person holding higher position will not be in a position to exact honesty from them or to take action against delinquent officials.

The Hon'ble High Court in the case of **B. Subbaiah vs. State of Karnataka in Crl. A. No.350/1985 (D.D. 4.10.1991)**, Rama Jois, JJ. observed :

> *"Therefore, the gravity of the offence committed by a public servant is directly proportional to the higher position he holds in hierarchy of administration. Any leniency in this behalf and misplaced sympathy would prove disastrous to the entire social life."*

Therefore, in the background of these factual and legal position and having regard to the magnitude of the disproportionate assets acquired by the accused and the gravity of the offence, there is no scope for any leniency or sympathy in this case.

The accused have sought for leniency merely on the ground that the case is foisted at the instance of the political rivals of A-1 and 18 years have elapsed from the date of the initiation of the proceedings and during this period, accused have undergone great tension, mental agony and trauma which cannot be compensated in their lifetime. Further, it is submitted that, subsequent to the registration of the case, A-1 is occupying the post of Chief Minister for 11 years from 2001 to 2006 and from 2011 till date without any blemish, which is a strong circumstance to hold lenient view. Further, the accused have sought for leniency on health grounds. In my view, none of these submissions permit the Court to take a lenient view in the case. No

doubt, the case has been pending for nearly 18 years. It may not be necessary at this stage to find out as to who is responsible for the said delay, but the fact remains that the case was transferred to this court on account of the allegations faced by the accused attempting to subvert the course of justice. No doubt, there has been a stay for five years, but even thereafter, the accused have taken advantage of the procedural trammels of our legal system in keeping the penal consequences at bay for a considerable time. It also needs to be noted that, these accused have not appeared before the Court regularly except at the time of framing charge and recording their statement u/Sec. 313 Cr.P.C. Therefore, their submissions that, on account of pendency they have been subjected to hardship and trauma cannot be accepted. The mere fact, the case agsinst them is pending before this Court itself may be dissuading them from getting involved in any such cases. Therefore, all these factors may not be significant in deciding the quantum of punishment.

The good conduct of the accused also may not be a circumstance mitigating the gravity of the offence. The submission of the learned counsel for A-4 that simultaneous punishment u/Sec. 109 and 120-B of I.P.C. is not tenable under law is concerned, in my opinion, the facts of this case fall within the second

clause of Sec. 120-B of I.P.C. and therefore, the submission is negatived.

The factors that should weigh with Court while deciding the quantum of sentence is the gravity of the offence, magnitude of the disproportionate assets and the manner in which the assets were acquired by the accused as stated above. Therefore, taking into consideration all these facts and circumstances, I am of the view that, this case calls for stringent punishment. The law itself having provided maximum punishment of 7 years, in my opinion, the ends of justice would be met if the accused is awarded more than half the sentence prescribed under the provision.

It should be noted that, during the pendency of the investigation and the pendency of the trial, the movables were seized and the bank accounts maintained by the accused were frozen u/Sec. 102 Cr.P.C. The immovable properties involved in the trial, mainly the properties held in the names of the companies were attached by recourse to the provisions of the Criminal Law Amendment Ordinance. The said attachment is in force. There can be no dispute regarding the jurisdiction of the Court to order confiscation of all these properties in view of the power conferred u/Sec. 452 of Cr.P.C. On this question, it may be apposite to refer to the case of **Mirza Iqbal**

Hussain vs. State of U.P. 1982 (3) SCC 516, wherein, it is held as under:

> "*If we were to accept the above submission of Mr. Bana, it would lead to startling results. If, for example, a person is convicted for taking a bribe under the prevention of Corruption Act, he could always say that since he has already taken the bribe and the money which forms the subject matter of the bribe belongs to him, no order of confiscation of that amount can be passed. A person who is found guilty of accepting the bribe is not only liable to be convicted and sentenced for the offence of bribery, but the amount which he has taken by way of bribe is liable to be confiscated by reason of the powers of confiscation conferred by Section 452 of the Code of Criminal Procedure to the extent that the said provision apply".*

In the case decided by the Hon'ble High Court of Karnataka referred above, a question arose for consideration of the Court as to whether after recording a finding to the effect that a public servant has committed an offence of criminal misconduct u/Sec.5 (1) (e) of the Act on the ground that the properties and pecuniary resources in his possession and / or in the possession of others on his behalf to the disproportionate to the known source of income, the opportunity of hearing should be given to those persons before ordering confiscation of the properties seized from their possession ?

Answering the said question, the Hon'ble High Court observed that:

> *"Once a finding is recorded in a criminal trial for an offence u/Sec. 5 (1) (e) of the Act that any person or persons other than public servant was or were in possession of the property or pecuniary resources belonging to the public servant on his behalf there is an end of the matter. The said finding itself means the property found in the possession of other persons actually belonged to the accused."*

In the said decision, it is authoritatively held that, no opportunity for hearing need be given to those other persons before ordering confiscation of property of accused found in possession of such persons. In the case in hand, I have recorded a categorical finding that the properties registered in the name of the six companies are in fact the properties held for and on behalf of A-1 and the said properties actually belong to the accused. In view of this finding and in the light of the above proposition, there is no impediment in ordering for confiscation of the properties standing in the name of the accused and the companies. In the light of the above discussion, I proceed to pass the following :

SENTENCE.

For the offence u/Sec. 13 (1) (e) R/w. Sec. 13 (2) of the P.C. Act, A-1 Selvi. J. Jayalalitha, D/o. Late. Jayaram, is hereby sentenced to undergo simple

imprisonment for a period of four years and a fine of Rs.100 crores. In default to pay the fine amount, she shall undergo further imprisonment for one year.

For the offence punishable u/Sec. 120-B I.P.C., R/w. Sec. 13 (2) of P.C. Act, A-1 is sentenced to undergo simple imprisonment for six months and to pay fine of Rs. 1 lakh. In default to pay the fine, she shall undergo further imprisonment for one month.

For the offence punishable u/Secs. 109 of I.P.C., R/w. Sec. 13 (2) of P.C. Act, A-2 Tmt. Sasikala Natarajan, A-3 Tr. V.N. Sudhakaran and A-4 Tmt. J. Eavarasi are sentenced to undergo simple imprisonment for a period of four years each and to pay fine of Rs.10 crores each. In default to pay the fine amount, A-2, A-3 and A-4 shall each undergo further imprisonment for one year.

For the offence punishable u/Sec. 120-B of I.P.C. R/w. Sec. 13 (2) of P.C. Act, A-2, A-3 and A-4 each are sentenced to undergo simple imprisonment for a period of six months and to pay fine of Rs.10,000/- each. In default to pay the fine amount, A-2, A-3 and A-4 shall each undergo further imprisonment for one month.

Substantive sentences of imprisonment shall run concurrently.

Period of custody already undergone by the accused shall be given set off u/Sec. 428 of Cr.P.C.

It is further ordered that, necessary direction shall be issued to the concerned banks to remit the proceeds of the Fixed Deposits and the cash balance standing to the credit of the respective accused in their bank account and the proceeds thereof shall be appropriated and adjusted towards the fine amounts.

If after adjustment, still the fine falls short, the gold and diamond ornaments seized and produced before the Court (after setting apart 7040 grams of gold with proportionate diamond jewellery), as observed in the body of the judgment shall be sold to RBI or SBI or by public auction to make deficit of fine amount good. The rest of the gold and diamond jewellery shall be confiscated to the Government.

All the immovable properties registered in the names of Lex Property Developments Pvt. Ltd., Meadow Agro Farms Pvt. Ltd., Ramaraj Agro Mills Pvt. Ltd., Signora Business Enterprises (P) Ltd., Riverway Agro Products (P) Ltd., and Indo Doha Chemicals and Phramaceuticals Ltd., which are under attachment pursuant to G.O. Nos. M.S. 120 and 1183, shall be confiscated to the State Government.

Out of the fine amount recovered as above, a sum of Rs.5 crores shall be made over to the State of Karnataka towards reimbursement of the cost of trial conducted in the State of Karnataka.

Furnish a free copy of the full judgment to the accused forthwith.

Intimate the Speaker of the Legislative Assembly of the State of Tamil Nadu and his Excellency, the Governor of State of Tamil Nadu, by fax or courier, the conviction and sentence passed against to A-1, followed by formal written communication.

(Dictated to the Judgment Writer in open court pronouncing the same, transcribed and typed by her, the same is corrected and signed by me on this the 27th day of September, 2014.)

Sd/-

(JOHN MICHAEL CUNHA)
36TH ADDL. CITY CIVIL & SESSIONS JUDGE,
(SPL. COURT FOR TRIAL OF CRL. CASES AGAINST KUM. JAYALALITHA & ORS.)

LIST OF WITNESSES EXAMINED FOR PROSECUTION;

PW 1 P.V. Rajaram,

PW 2 E.V. Chakravarthi,

PW 3 D. Thangavelu,

PW 4 R. Ramachandran,

PW 5 S. Ranganathan,

PW 6 Gopal @ Gopalaswamy,

PW 7 Y.M. Ganeshan,

PW 8 S. Sugumaran,

PW 9 K. Sadagopan,

PW 10 Selvaraj,

PW 11 Arunachalam,

PW 12 Radhakrishnan,

PW 13 Ellappa,

PW 14 Egavalli,

PW 15 Naresh Shroff,

PW 16 Jagadeesh Raja,

PW 17 Sundari Shankar,

PW 18 Sachidhanandam,

PW 19 M. Subhash Chandra,

PW 20 G. Balakrishnan,

PW 21 N. Narayanan,

PW 22 S. Palanichamy,

PW 23 S. Ambalavanan,

PW 24 Danaliwala,

PW 25 P.B. Bandari,

PW 26 Kamal Batcha,

PW 27 Selvarangam,

PW 28 D. Krishnan,

PW 29 Shermuga Durai,

PW 30 Uma Shankar Modi,

PW 31 Rathnavelu,

PW 32 Baby,

PW 33 Mathivanan,

PW 34 Suresh,

PW 35 Swaminathan,

PW 36 Balasubramanian,

PW 37 Ajmal Khan,

PW 38 Saleem Khan,

PW 39 Venu,

PW 40 Gangai Amaran,

PW 41 Mahavirchand,

PW 42 A. Janarathnam,

PW 43 S. Nageswara Rao,

PW 44 Shivaji Rao,

PW 45 S. Shankar,

PW 46 T.G. Gopinath,

PW 47 K. Muthian,

PW 48 K. Thyagarajan,

PW 49 S. Lakshmi Narasimhan,

PW 50 M. Sivashankaran,

PW 51 V. Amanullah Maraicoir,

PW 52 M. Gandhi,

PW 53 R. Ashokan,

PW 54 P.L. Deendayalan,

PW 55 K. Manavallan,

PW 56 P.S. Rajaram,

PW 57 R. Gopal,

PW 58 K.S. Jayaraman,

PW 59 V. Sekar,

PW 60 V.R. Ramachandran,

PW 61 C. Sundarkumar,

PW 62 Dhanraj,

PW 63 M.Krishnan,

PW 64 Mukesh Tivari,

PW 65 M. Sridhar,

PW 66 Subbaiah,

PW 67 Kadhar Mohideen,

PW 68 Uma Sekharan,

PW 69 R. Rajendran,

PW 70 K. Venkateshan,

PW 71 S. Radhakrishnan,

PW 72 S. Raghunathan,

PW 73 Murugeshan,

PW 74 S.Ramaiah,

PW 75 Thangapandian,

PW 76 Siva,

PW 77 Janaki,

PW 78 Ganapathi,

PW 79 Rathinaraj,

PW 80 C. Keshavan,

PW 81 S. Thirupathi,

PW 82 Gurudev Singh,

PW 83 Devarajan,

PW 84 Ayyadurai,

PW 85 S. Sridhar,

PW 86 Vadde Ramesh,

PW 87 M. Subbaiah,

PW 88 Radha Venkatachalam,

PW 89 Peter Graig Jones,

PW 90 Smt. Sheela Balakrishnan,

PW 91 R.M. Veerappan,

PW 92 Kethan Gandhi,

PW 93 James Fedricks,

PW 94 R. Lakshminarayanan,

PW 95 S. Balu,

PW 96 Raghuram,

PW 97 Anil Kumar Reddy,

PW 98 M. Velayudham,

PW 99 D.Raghavalu,

PW 100 Prabhas Kumar Reddy,

PW 101 Sheela Toni,

PW 102 Raghavan,

PW 103 Srinivasan,

PW 104 Shanmugam,

PW 105 Balachandran,

PW 106 Krishna Kumar Reddy,

PW 107 Sornam,

PW 108 Mohanlal,

PW 109 M.S. Venkataraman,

PW 110 K. Santhanam,

PW 111 K.N. Achuthan,

PW 112 R. Venkatarama Upadhyaya,

PW 113 Moshin Bijapuri,

PW 114 P.V. Ravikumar,

PW 115 K. Mariappan,

PW 116 A. Jayapal,

PW 117 R. Govindan,

PW 118 S.R. Kapoor,

PW 119 C.S. Raju,

PW 120 I. Nazurullah,

PW 121 R. Kannan,

PW 122 R. Sundarraj,

PW 123 R. Srinivasa Murthy,

PW 124 Ethindra Babu,

PW 125 Vasudevan,

PW 126 Krishnamurthy,

PW 127 A. Rajeswari,

PW 128 Balakrishnan,

PW 129 Namaji,

PW 130 Maran,

PW 131 Jerald Wilson,

PW 132 Fortune Ebah Leelavathi,

PW 133 R. Chengalvarayan,

PW 134 Rajendran,

PW 135 Parthasarathi,

PW 136 M. Krishnamurthy,

PW 137 Tajudeen,

PW 138 S. Rajagopal,

PW 139 S.K. Venkata Rao,

PW 140 Sivashankar,

PW 141 M. Swaminathan,

PW 142 Kannamani,

PW 143 V.E. Geethalakshmi,

PW 144 Veerabahu,

PW 145 Chittibabu,

PW 146 Kishore,

PW 147 Madanlal,

PW 148 Mohan,

PW 149 M. Thyagarajan,

PW 150 Chandran,

PW 151 Manzoor Ahamed,

PW 152 Selvaraj,

PW 153 V. Bhaskaran,

PW 154 Kamal Batcha,

PW 155 Subbaraj,

PW 156 Mohandas,

PW 157 S.R. Elangovan,

PW 158 G.N. Gopalarathinam,

PW 159 Rajagopalan,

PW 160 Smt. R. Bhavani,

PW 161 R. Ramesh,

PW 162 N. Subramanian,

PW 163 H. Srinivasa Rao,

PW 164 H. Prabhakaran,

PW 165 Smt. K.R. Latha,

PW 166 P. Konda Reddy,

PW 167 P.R. Keshavan,

PW 168 S.K.R. Viswanathan,

PW 169 R. Krishnamurthy,

PW 170 R. Jayaraman,

PW 171 Mohd. Yusuff,

PW 172 Shanmugaiah,

PW 173 Gopal Rao,

PW 174 S. Mani,

PW 175 M. Kuppusamy,

PW 176 N. Balakrishnan,

PW 177 Shanmuga Sundaram,

PW 178 Armugham,

PW 179 Srihari,

PW 180 Smt. Sukhila,

PW 181 Thangarajan,

PW 182 A.R. Arunachalam,

PW 183 T. Ramesh,

PW 184 A. Vincent,

PW 185 A. Premkumar,
PW 186 Chalapathi Rao,
PW 187 R. Pulikesi,
PW 188 Sundaresan,
PW 189 Mahalingam,
PW 190 Kanniappan,
PW 191 V. Srinivasan,
PW 192 Sanjai Jain,
PW 193 S. Girichandran,
PW 194 Ramesh,
PW 195 Narayana Rao,
PW 196 Ajaz Ahamed,
PW 197 R. Yoganath,
PW 198 M. Jayaraman,
PW 199 A.G. Krishnamurthy,
PW 200 K.P. Muthusamy,
PW 201 C.K.R.K. Vidyasagar,
PW 202 Smt. Banu Krishnamurthy,
PW 203 P.M. Krishnamurthy,
PW 204 N. Ramanath,
PW 205 N. Krishnasamy,
PW 206 S. Abdul Jaffar,
PW 207 K. Velusamy,
PW 208 Gregory Kagoo,
PW 209 Manickavasagam,
PW 210 V. Srinivasan,
PW 211 P.S. Venkatesan,
PW 212 A.V. Subba Rao,
PW 213 M. Seetharaman,
PW 214 A.R. Rahaman,
PW 215 A. Selvaraj,

PW 216 Nazimuddin,

PW 217 C. Govindarajulu,

PW 218 V.N. Somasundaram,

PW 219 R.S. Usman Khan,

PW 220 Thiruthuvaraj,

PW 221 R. Kesava Ramanujam,

PW 222 C. Jayaraman,

PW 223 Somashekara Reddy,

PW 224 K.N. Thyagarajaswamy,

PW 225 S. Ravichandran,

PW 226 N. Thyagarajan,

PW 227 N. Sundarajan,

PW 228 R. Rajashekaran,

PW 229 M. Devaraj,

PW 230 N.V. Balaji,

PW 231 S. Kumar,

PW 232 Dr. Subramanya Swamy,

PW 233 R. Srinivasa Rao,

PW 234 Md. Asmathulla Hussain,

PW 235 R. Govindan,

PW 236 Jagannathan,

PW 237 S.S. Jawahar, IAS.,

PW 238 Ananda Padmanabhan,

PW 239 S. Udai Shankar,

PW 240 Smt. Lathika Saran,

PW 241 V.C. Perumal, IPS.,

PW 242 Jagaannathan,

PW 243 T. Krishna Rao,

PW 244 C.P. Viswanathan,

PW 245 Janarthanam,

PW 246 Paul Devadas,

PW 247 S. Radhakrishnan,

PW 248 Smt. V. Vasantha,

PW 249 M. Suresh Kumar,

PW 250 Karunakaran,

PW 251 G. Shankar,

PW 252 Shanmuga Velandi,

PW 253 K.P. Natarajan,

PW 254 Dilli Rajan,

PW 255 Anbuchezhian,

PW 256 R. Kadhireshan,

PW 257 K.R. Somasundaram,

PW 258 S.N. Prasad,

PW 259 N. Nallama Naidu,

LIST OF WITNESSES EXAMINED FOR DEFENCE:

DW 1 Ramkumar,

DW 2 G. Nadarajan,

DW 3 K. Rajendran,

DW 4 D. Nagarajan,

DW 5 K. Sundaram,

DW 6 A.P. Shivaraman,

DW 7 Samsudeen,

DW 8 R. Adhishesan,

DW 9 G. Maniraj,

DW 10 M. Kothandapani,

DW 11 K. Soundarapandian,

DW 12 R.P. Paramashivam,

DW 13 A. Balasubramaniam,

DW 14 P.M.S. Mani,

DW 15 D.K. Murthy,

DW 16 A. Thangaraj,

DW 17 S. Ramachandran,

DW 18 M. Natesan,

DW 19 P. Kannan,

DW 20 K. Sekar,

DW 21 S. Selvam,

DW 22 R. Ramalingam,

DW 23 C.N. Samy,

DW 24 Thota Tharani,

DW 25 K. Thangamuthu,

DW 26 Kanchi Pannerselvam,

DW 27 Rathinavel,

DW 28 Pandurangan,

DW 29 Muttumani,

DW 30 K.P. Raju,

DW 31 Adhi Rajaram,

DW 32 M. Ravichandra,

DW 33 K. Nagarajan,

DW 34 M. Subramaniyan,

DW 35 K. Sekar,

DW 36 K. Nanjegoudu,

DW 37 S. Shanmugam,

DW 38 G. Pandurangan,

DW 39 S. Suyambaskaran,

DW 40 A.R.P. Ramamurthy,

DW 41 K. Seetharaman,

DW 42 P.S. Annamalai,

DW 43 V. Kothandaraaman,

DW 44 A. Sekar,

DW 45 R. Selvaraj,

DW 46 R. Rajkumar,

DW 47 K. Annamalai,

DW 48 P.V. Velliangiri,

DW 49 R. Eswaran,

DW 50 James Raja,

DW 51 K. Rajagopal,

DW 52 V. Neducheliyan,

DW 53 V. Vasu,

DW 54 Gopikanth,

DW 55 N. Swamynathan,

DW 56 M. Rajendran,

DW 57 M. Tamilselvan,

DW 58 J. Sudhakaran,

DW 59 K.C. Murugesan,

DW 60 M. Vairamani,

DW 61 A. Anwar Raja,

DW 62 M.S. Dorai Muthuraj,

DW 63 A.S. Arunachalam,

DW 64 S. Shanmugam,

DW 65 Armugham,

DW 66 P. Jothi Murugan,

DW 67 T.V. Malar Mannan,

DW 68 R. Velumurugan,

DW 69 K.S. Arulmurugan,

DW 70 R. Rajendran,

DW 71 B. Somasundaram,

DW 72 P. Rajesh,

DW 73 G. Rajaraman,

DW 74 B. Krishnamurthy,

DW 75 P. Swathanthira Kumar,

DW 76 M. Shanmugam,

DW 77 A.R.V. Ramani,

DW 78 R. Raviraj,

DW 79 A. Sundaresan,

DW 80 B. Vasudevan,

DW 81 M. Karunakaran,

DW 82 K. Ravi Manoharan,

DW 83 R. Senthil Kumar,

DW 84 O.S. Manian,

DW 85 R. Murali,

DW 86 R. Vaidhyanathan,

DW 87 G. Srikanth,

DW 88 K. Soundarvelan,

DW 89 T. Ananda Krishnan,

DW 90 E. Jayaraman,

DW 91 Dindugal Srinivasan,

DW 92 P. Krishnan,

DW 93 Porselvan,

DW 94 A. Mohan,

DW 95 M. Appandarajan,

DW 96 K.M. Samy @ Madasamy,

DW 97 A. Vijaya Kumar,

DW 98 A. Shivakumar,

DW 99 G. Sambandam,

LIST OF DOCUMENTS EXHIBITED FOR PROSECUTION;

Ex. P-1	Registered sale deed, dt. 22.7.1991 executed by P.V. Rajaram in favour of Ms. Jayalalaitha for Rs. 8 lakh,
Ex. P-2	Xerox copy (certified copy) of sale deed of Ex. P-1, dt. 22.7.1991,
Ex. P-3	Xerox copy (certified copy) of sale deed, dt. 24.2.1994 executed by S.K. Natarajan in favour of Lex Property Development (P) Ltd., for Rs. 4,50,000/-,
Ex. P-4	Sale deed, dt. 22.9.1991 executed by S.V.S. Maniyan, M.D., of Idayam Publications in favour of Jaya Publications for Rs. 12,60,000/-,
Ex. P-5	True copy (certified copy) of sale deed of Ex. P-4, dt. 22.9.1991,
Ex. P-6	Sale deed, dt. 29.5.1992 executed by Chairman, TANSI in favour of Jaya Publications for Rs. 1,82,13,550/-,
Ex. P-7	True xerox copy (certified copy) of sale deed Ex. P-6, dt. 29.5.1992,
Ex. P-8	True xerox copy (certified copy) of sale deed, dt. 30.9.1992 executed by the Chairman, TANSI in favour of M/s Sasi Enterprises for Rs. 79,54,650/-,
Ex. P-9	Certified copy (xerox) of Form I of Regn. of Partnership Firm, dt. 25.1.1994,

Ex. P-10	Certified (xerox) copy of Form C of JS Housing Development, dt. 25.1.1994,
Ex. P-11	Certified copy (xerox) of Form I of Regn. Of Firm, dt. 25.1.1994,
Ex. P-12	Certified copy (xerox) of Form C of JJ Leasing & Maintenance, dt. 25.1.1994,
Ex. P-13	Certified copy (xerox) of Form I of Regn. of Firm, dt. 25.1.1994,
Ex. P-14	Certified copy (xerox) of Form C of Green Farm Houses, dt. 25.1.1994,
Ex. P-15	Certified copy (xerox) of Form I of Regn. of Firm, dt. 25.1.1994,
Ex. P-16	Certified copy (xerox) of Form C of J Farm Houses, dt. 25.1.1994,
Ex. P-17	Certified copy (xerox) of Form I of Regn. of Partnership Firm, dt. 25.1.1994,
Ex. P-18	Certified copy (xerox) of Form C of Jaya Real Estate, dt. 25.1.1994,
Ex. P-19	Certified copy (xerox) of Form I of Regn. of Partnership Firm, dt. 25.1.1994,
Ex. P-20	Certified copy (xerox) of Form C of Jaya Contractors & Builders, dt. 25.1.1994,
Ex. P-21	Certified copy (xerox) of Form C of Metal King Firm, dt. 19.11.1993,
Ex. P-22	Certified copy (xerox) of Form C of Marble Marvels Firm, dt. 27.7.1994,
Ex. P-23	Sale deed executed by R. Ramachandran in favour of M/s Sasi Enterprises for Rs. 43 lakh, dt. 22.1.1993,
Ex. P-24	Certified xerox copy of sale deed executed by Janaki Srinivasan in favour of M/s Anjaneya Printers for Rs. 2,80,000/-, dt. 13.1.1994,
Ex. P-25	Certified xerox copy of sale deed executed by S. Ranganathan in favour of M/s Anjaneya Printers for Rs. 2,80,000/-, dt. 13.1.1994,
Ex. P-26	Certified xerox copy of sale deed executed by Hemamalini Natarajan in favour of M/s Anjaneya Printers for Rs. 2,80,000/-, dt. 13.1.1994,
Ex. P-27	Certified xerox copy of sale deed executed by S. Sriram in favour of M/s Anjaneya Printers for Rs. 2,80,000/-, dt. 13.1.1994,
Ex. P-28	Certified xerox copy of sale deed executed by

	K.V.M. Haripriya in favour of M/s Anjaneya Printers for Rs. 2,80,000/-, dt. 13.1.1994,
Ex. P-29	Certified xerox copy of sale deed executed by Gopal in favour of M/s Jay Real Estates for Rs. 29 lakh, dt. 15.7.1994,
Ex. P-30	Certified xerox copy of GPA of Jagadeesh A Raja, dt. 9.3.1994,
Ex. P-31	Certified xerox copy of GPA of Mrs. Gayathri Chandran @ Gayathri A. Raj, dt. 9.3.1994,
Ex. P-32	Certified xerox copy of GPA of K.T. Chandravadanam, dt. 9.3.1994,
Ex. P-33	Certified copy of sale deed executed by S. Sugumaran in favour of Signora Business Enterprises Pvt., Ltd., for Rs. 16,800/-, dt. 31.1.1994,
Ex. P-34	Certified copy of sale deed executed by Appasamy Mudaliar & others in favour of Chennai Signora Business Enterprises Pvt., Ltd., for Rs. 27,720/-, dt. 6.12.1993,
Ex. P-35	Certified copy of sale deed executed by Gopal Gounder & others in favour of Chennai Signora Business Enterprises Pvt., Ltd., for Rs. 84,400/-, dt. 31.1.1994,
Ex. P-36	Certified copy of sale deed executed by Thangaimani & others in favour of Chennai Signora Business Enterprises Pvt., Ltd., for Rs. 1,20,000/-, dt. 24.5.1993,
Ex. P-37	Certified copy of sale deed executed by E. Ellappa Naikar in favour of Chennai Signora Business Enterprises Pvt., Ltd., for Rs. 82,000/-, dt. 24.6.1993,
Ex. P-38	Certified copy of sale deed executed by K. Appasamy & others in favour of Chennai Signora Business Enterprises Pvt., Ltd., for Rs. 41,250/-, dt. 24.6.1993,
Ex. P-39	Certified copy of sale deed executed by T. Radhakrishnan in favour of Chennai Signora Business Enterprises Pvt., Ltd., for Rs. 56,500/-, dt. 24.6.1993,
Ex. P-40	Letter by Central Bank of India, China Bazaar Branch to B. Selvaraj, Madras, dt. 12.11.1996,

Ex. P-41	Xerox copy of MOU between Naresh Sharoff and Sudhagaran & others, dt. 1.9.1993,
Ex. P-42	Building plan signed by Naresh Sharoff as owner and Director for Sakthi Nuts & Plates Manufacturers Ltd.,
Ex. P-43	True copy of agreement of sale entered into between Jagadeesh A. Raja and V.N. Sudhagaran, dt. 8.3.1994,
Ex. P-44	True copy of agreement of sale entered into between Gayathri Chandran and V.N. Sudhagaran, dt. 8.3.1994,
Ex. P-45	True copy of agreement of sale entered into between K.T. Chandravadhanam and V.N. Sudhagaran, dt. 8.3.1994,
Ex. P-46	Certified copy of sale deed executed by Sundari Shankar in favour of M/s Sasikala Enterprises for Rs. 1,90,000/-, dt. 23.9.1994,
Ex. P-47	Certified copy of sale deed executed by Smt. Shakunthala Balachandar in favour of Lex Property Development (P) Ltd., for Rs. 52,000/-, dt. 28.9.1994,
Ex. P-48	File relating to the application, dt. 18.11.1991,
Ex. P-49	File relating to the application, 30.11.1992,
Ex. P-50	File relating to the application, dt. 25.1.1993,
Ex. P-51	File relating to the application, dt. 10.11.1995,
Ex. P-52	File relating to the application, dt. 9.2.1996,
Ex. P-53	File relating to the application, dt. 9.2.1996,
Ex. P-54	File relating to the application, dt. 23.8.1995,
Ex. P-55	File relating to the application, dt. 13.3.1992,
Ex. P-56	File relating to the application, dt. 7.10.1991,
Ex. P-57	File relating to the application, dt. 26.2.1993,
Ex. P-58	File relating to the application, dt. 22.11.1996,
Ex. P-59	File relating to the application, dt. 19.2.1993,
Ex. P-60	File relating to the application, dt. 18.2.1993,
Ex. P-61	File relating to the application, dt. 22.11.1996,
Ex. P-62	File relating to the application, dt. 22.11.1996,
Ex. P-63	File relating to the application, dt. 22.11.1996,
Ex. P-64	File relating to the application and other forms, dt. 16.2.1994,
Ex. P-65	File relating to the application and other forms, dt. 14.2.1994,
Ex. P-66	File relating to the application and other forms, dt. 1.2.1996,

Ex. P-67	File relating to the electricity consumption charges details, dt. 17.3.1997,
Ex. P-68	Certified (xerox) copy of sale deed executed by S. Palanasamy in favour of Maha Subbha Lakshmi Kalyana Mandapam for Rs. 7,50,000/-, dt. 31.10.1994,
Ex. P-69	Certified (xerox) copy of sale deed executed by S. Palanasamy in favour of Maha Subbha Lakshmi Kalyana Mandapam for Rs. 7,50,000/-, dt. 15.11.1994,
Ex. P-70	Certified (xerox) copy of sale deed executed by Mrs. Suganthi Selvarathinam in favour of M/s Jaya Publications for Rs. 30 lakh, dt. 14.11.1994,
Ex. P-71	Certified (xerox) copy of sale deed executed by Mrs. Suganthi Selvarathinam in favour of M/s Jaya Publications for Rs. 30 lakh, dt. 14.11.1994,
Ex. P-72	Certified copy of power of attorney executed by Yakub Bhai & others, dt. 4.2.1994,
Ex. P-73	Copy of sale deed executed by B. Lalithkumar Bhandari in favour of J Farm Houses for Rs. 5.75 lakh, dt. 25.2.1994,
Ex. P-74	Certified copy of sale deed executed by Mrs. L. Shaharaja Begum and others in favour of J.S. Housing Development for Rs. 13,05,000/-, dt. 9.8.1994,
Ex. P-75	Certified xerox coy of sale deed executed by Narasammal and another in favour of minor J. Vivek for Rs. 1,40,000/-, dt. 14.9.1994,
Ex. P-76	Certified xerox coy of sale deed executed by Narasammal and another in favour of minor J. Vivek for Rs. 1,80,000/- , dt. 14.9.1994,
Ex. P-77	Certified coy of sale deed executed by Krishnan and others in favour of minor J. Vivek for Rs. 1,64,800/-, dt. 14.9.1994,
Ex. P-78	Certified coy of sale deed executed by Krishnan and others in favour of minor J. Vivek for Rs. 1,64,800/-, dt. 14.9.1994,
Ex. P-79	Sale deed executed by Uma Shankara Modi in favour of Jaya Publications for Rs. 1,87,000/-, dt. 23.6.1994,
Ex. P-80	Certified xerox copy of Ex. P-79, dt. 23.6.1994,

Ex. P-81	Certified copy of sale deed executed by Rathnavelu in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-82	Certified copy of sale deed executed by Rathnavelu and others in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-83	Certified copy of sale deed executed by Baby in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-84	Certified copy of sale deed executed by Madhivannan in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-85	Certified copy of sale deed executed by Suresh in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-86	Certified copy of sale deed executed by Siagami, K. Suesh and another in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-87	Certified copy of sale deed executed by Swaminathan in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-88	Certified copy of sale deed executed by V.D. Balasubramaniam in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-89	Certified copy of sale deed executed by Ajmal Khan in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-90	Certified copy of sale deed executed by Salim Khan in favour of Mrs. Sasikala for Rs. 33,075/-, dt. 28.10.1993,
Ex. P-91	Certified copy of sale deed executed by Fathima Ghani in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-92	Certified copy of sale deed executed by Mythili in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-93	Certified copy of sale deed executed by S. Renuka in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-94	Certified copy of sale deed executed by Janarthnam in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-95	Certified copy of sale deed executed by

	Ramjan Beevi in favour of Mrs. Sasikala for Rs. 10,650/-, dt. 28.10.1993,
Ex. P-96	Certified copy of sale deed executed by S. Manimegalai in favour of A-2 for Rs. 1 lakh, dt. 7.10.1994,
Ex. P-97	Certified copy of sale deed executed by S. Manimegalai in favour of A-2 for Rs. 1,95,000/-, dt. 7.10.1994,
Ex. P-98	Certified copy of sale deed executed by Gangai Amaran in favour of A-2 for Rs. 1,95,000/-, dt. 7.10.1994,
Ex. P-99	Certified copy of sale deed executed by Gangai Amaran in favour of A-2 for Rs. 1,60,000/-, dt. 7.10.1994,
Ex. P-100	Certified copy of sale deed executed by Gangai Amaran in favour of A-2 for Rs. 1,70,000/-, dt. 7.10.1994,
Ex. P-101	Certified copy of sale deed executed by Gangai Amaran in favour of A-2 for Rs. 1,50,000/-, dt. 7.10.1994,
Ex. P-102	Certified copy of sale deed executed by Gangai Amaran in favour of A-2 for Rs. 1,55,000/-, dt. 7.10.1994,
Ex. P-103	Certified copy of sale deed executed by Gangai Amaran in favour of A-2 for Rs. 1,90,000/-, dt. 7.10.1994,
Ex. P-104	Certified copy of sale deed executed by A. Kantha Bai and another in favour of A-2 for Rs. 3,04,500/-, dt. 16.7.1995,
Ex. P-105	Certified copy of sale deed executed by Ramayamma in favour of Mrs. Sasikala for Rs. 9 lakh, dt. 24.2.1995,
Ex. P-106	Certified copy of sale deed executed by Ramayamma in favour of J. Elavarasi for Rs. 9 lakh, dt. 10.3.1995,
Ex. P-107	Certified copy of sale deed executed by Ramayamma in favour of V.N. Sudhagaran for Rs. 9 lakh, dt. 13.3.1995,
Ex. P-108	Certified copy of sale deed executed by Ramayamma in favour of J.S. Housing Development, Madras for Rs. 9 lakh, dt. 15.3.1995,
Ex. P-109	Certified copy of sale deed executed by Ramayamma in favour of M/s Anjaneya

	Printers Pvt., Ltd., Madras for Rs. 9 lakh, dt. 15.3.1995,
Ex. P-110	Certified copy of sale deed executed by Ramayamma in favour of M/s Jaya Contractors and Builders, Madras for Rs. 9 lakh, dt. 15.3.1995,
Ex. P-111	Certified xerox copy of pay in slip for Rs. 6 lakh of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 1.2.1995,
Ex. P-112	Certified xerox copy of pay in slip for Rs. 4 lakh of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 1.2.1995,
Ex. P-113	Certified xerox copy of pay in slip for Rs. 8 lakh of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 28.2.1995,
Ex. P-114	Certified xerox copy of pay in slip for Rs. 2,25,000/- of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 28.2.1995,
Ex. P-115	Certified xerox copy of pay in slip for Rs. 1,75,000/- of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 28.2.1995,
Ex. P-116	Certified xerox copy of pay in slip for Rs. 2,75,000/- of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 28.2.1995,
Ex. P-117	Certified xerox copy of pay in slip for Rs. 5 lakh of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao,
Ex. P-118	Certified xerox copy of pay in slip for Rs. 2,25,000/- of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 28.2.1995,
Ex. P-119	Certified xerox copy of pay in slip for Rs. 8 lakh of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 28.2.1995,
Ex. P-120	Certified xerox copy of pay in slip for Rs. 4,23,000/- of Indian Bank, Abhiramapuram Branch, Madras signed by K. Shivaji Rao, dt. 18.3.1995,
Ex. P-121	Certified xerox copy of pay in slip for Rs. 14,50,000/- of Indian Bank, Abhiramapuram

	Branch, Madras signed by K. Shivaji Rao, dt. 18.3.1995,
Ex. P-122	Certified copy of sale deed executed by T.P. Gopinathan in favour of V.N. Sudhagaran forRs. 1,90,000/-, dt. 19.1.1994,
Ex. P-123	Certified copy of sale deed executed by T.P. Gopinathan in favour of V.N. Sudhagaran forRs. 1,80,000/-, dt. 19.1.1994,
Ex. P-124	Certified copy of sale deed executed by T.P. Gopinathan in favour of V.N. Sudhagaran forRs. 1,10,000/-, dt. 19.1.1994,
Ex. P-125	Certified copy of sale deed executed by Mrs. K. Maragatham in favour of M/s Green Farm House for Rs. 1,10,000/-,
Ex. P-126	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 30 lakh in respect to Ms. J. Jayalalitha, dt. 9.8.1994,
Ex. P-127	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 15 lakh in respect to Ms. J. Jayalalitha, dt. 12.9.1994,
Ex. P-128	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 15 lakh in respect to Ms. J. Jayalalitha, dt. 22.3.1995,
Ex. P-129	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 10 lakh in respect to Ms. J. Jayalalitha, dt. 22.3.1995,
Ex. P-130	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 5 lakh in respect to Ms. J. Jayalalitha, 29.12.1994,
Ex. P-131	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 20 lakh in respect to Ms. J. Jayalalitha, dt. 19.10.1995,
Ex. P-132	Certified xerox copy of FD receipt of Shriram Investment Ltd., for a sum of Rs. 3 lakh in respect to Ms. J. Jayalalitha, dt. 29.5.1991,
Ex. P-133	Certified copy of sale deed executed by Smt. Indirani Rangaraj in favour of Sasi Enterprises for Rs. 5,07,000/-, dt. 24.12.1993,
Ex. P-134	Certified copy of sale deed executed by Smt. Indirani Rangaraj in favour of J. Elavarasi for Rs. 8,50,000/-, dt. 30.12.1993,
Ex. P-135	Certified copy of sale deed executed by Mrs. Arifa Amanullah in favour of Lex Property

	Development (P) Ltd., for Rs. 6,80,000/-, dt. 28.12.1994,
Ex. P-136	Certified copy of sale deed executed by Mrs. Arifa Amanullah in favour of Lex Property Development (P) Ltd., for Rs. 8,20,000/-, dt. 28.12.1994,
Ex. P-137	Certified copy of sale deed executed by Amanullah Mariaicoir and 22 others in favour of Smt. J. Elavarasi for Rs. 1,90,000/-, dt. 17.1.1994,
Ex. P-138	Certified copy of sale deed executed by Amanullah Maraicor in favour of Mrs. J. Elavarasi for Rs. 1,90,000/-, dt. 19.1.1994,
Ex. P-139	Certified copy of sale deed executed by Amanullah Maraicor in favour of Smt. J. Elavarasi for Rs. 1,70,000/-, 19.1.1994,
Ex. P-140	Certified copy of sale agreement between Jagadeesh A. Raja and Green Farm Houses for Rs. 2,35,200/-, dt. 8.3.1994,
Ex. P-141	Certified copy of sale agreement between Mrs. Gayathri Chandran @ Gayathri A. Raj and Green Farm Houses for Rs. 5,30,000/-, dt. 8.3.1994,
Ex. P-142	Certified copy of sale agreement between K.T. Chandravadhanam and Green Farm Houses for Rs. 2,35,200/-, dt. 8.3.1994,
Ex. P-143	Certified copy of sale deed executed by A.S.K. Raja in favour of Ramraj Agro Mills Ltd., for Rs.62,200/-, dt. 13.1.1995,
Ex. P-144	Certified copy of sale deed executed by A.S. Arunchalam in favour of Ramraj Agro Mills Ltd., for Rs.88,800/-, dt. 7.1.1995,
Ex. P-145	Certified copy of sale deed executed by S. Ramasamy in favour of Ramraj Agro Mills Ltd., for Rs. 1,30,000/-, dt. 7.1.1995,
Ex. P-146	Certified copy of sale deed executed by Smt. Valli in favour of Ramraj Agro Mills Ltd., for Rs.1,78,200/-, dt. 11.1.1995,
Ex. P-147	Certified copy of sale deed executed by Mrs. A. Rajamani Ammal in favour of Ramraj Agro Mills Ltd., for Rs.1,62,000/-, dt. 31.1.1995,
Ex. P-148	Certified copy of sale deed executed by P.L. Deenadayalan & others in favour of Medow

	Agro Farms Pvt., Ltd., for Rs. 86,000/-, dt. 20.12.1994,
Ex. P-149	Certified xerox copy of general power document executed by Rajagopal and another, dt. 26.11.1992,
Ex. P-150	Certified xerox copy of general power document executed by M.R.M. Rajagopal & others, dt. 26.11.1992,
Ex. P-151	Certified xerox copy of general power document executed by Rajagopal & others, dt. 26.11.1992,
Ex. P-152	Certified xerox copy of general power document executed by Rajagopal & another in favour of Mr. Manavallan, dt. 26.11.1992,
Ex. P-153	Certified copy of sale deed executed by K. Manavalan in favour of Medow Agro Farms Pvt., Ltd., for Rs. 10,800/-, dt. 15.3.1995,
Ex. P-154	Certified copy of sale deed executed by K. Manavalan in favour of Medow Agro Farms Pvt., Ltd., for Rs. 10,800/-, dt. 15.3.1995,
Ex. P-155	Certified copy of sale deed executed by K. Manavalan in favour of Medow Agro Farms Pvt., Ltd., for Rs. 18,000/-, dt. 15.3.1995,
Ex. P-156	Certified copy of sale deed executed by K. Manavalan in favour of Medow Agro Farms Pvt., Ltd., for Rs. 1,12,500/-, dt. 15.3.1995,
Ex. P-157	Certified xerox copy of general power document executed by Mr. Jayarama Hastri @ Jayaraman in favour of P.S. Rajaram, dt. 16.11.1994,
Ex. P-158	Certified xerox copy of general power document executed by C. Ponnadi Naidu & another in favour of P.S. Rajaram, dt. 16.11.1994,
Ex. P-159	Certified xerox copy of general power document executed by Korif Noorbee & another in favour of P.S. Rajaram, dt. 16.11.1994,
Ex. P-160	Certified xerox copy of general power document executed by Kuppam in favour of P.S. Rajaram, dt. 16.11.1994,
Ex. P-161	Certified copy of sale deed executed by P.S. Rajaram in favour of Medow Agro Farms Pvt.,

	Ltd., for Rs. 1,27,000/-, dt. 20.12.1994,
Ex. P-162	Certified xerox copy of general power document, dt. 26.12.1994 executed by Subramani in favour of P.S. Rajaram,
Ex. P-163	Certified xerox copy of general power document, dt. 26.12.1994 executed by Subramani in favour of P.S. Rajaram,
Ex. P-164	Certified xerox copy of general power document, dt. 26.12.1994 executed by Subramani in favour of P.S. Rajaram,
Ex. P-165	Certified xerox copy of sale deed, dt. 10.1.1995 executed by P.S. Rajaram in favour of Medow Agro Farms Pvt.,. Ltd., for a sum of Rs. 60,000/-,
Ex. P-166	Certified copy of general power document, dt. 2.1.1995 executed by Smt. Radhabai, in favour of P.S. Rajaram,
Ex. P-167	Certified xerox copy of general power document, dt. 26.12.1994 executed by S, Adhikesava Naikar in favour of P.S. Rajaram,
Ex. P-168	Certified xerox copy of general power document, dt. 5.12.1994 executed by R. Santhanam in favour of P.S. Rajaram,
Ex. P-169	Certified xerox copy of general power document, dt. 5.12.1994 executed by Jayaram Naidu in favour of P.S. Rajaram,
Ex. P-170	Certified xerox copy of general power document, dt. 5.12.1994 executed by Ponnusamy in favour of P.S. Rajaram,
Ex. P-171	Certified xerox copy of general power document, dt. 5.12.1994 executed by C. Krishnan in favour of P.S. Rajaram,
Ex. P-172	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of Meadow Agro Farms Pvt. Ltd., for Rs. 1,16,600/-, dt. 10.1.1995,
Ex. P-173	Certified xerox copy of general power document, dt. 2.2.1995 executed by Krishnaraj in favour of P.S. Rajaram,
Ex. P-174	Certified xerox copy of sale deed executed by P.S. Rajaram for Rs. 96,500/-, dt. 8.2.1995,
Ex. P-175	Certified xerox copy of general power document, dt. 3.2.1995 executed by Balasundaram in favour of P.S. Rajaram,
Ex. P-176	Certified xerox copy of general power document, dt. 6.1.1995 executed by Durai in

	favour of P.S. Rajaram,
Ex. P-177	Certified xerox copy of general power document, dt. 2.2.1995 executed by Ponnusamy & another in favour of P.S. Rajaram,
Ex. P-178	Certified xerox copy of general power document, dt. 2.2.1995 executed by Smt. Sumathi in favour of P.S. Rajaram,
Ex. P-179	Certified xerox copy of general power document, dt. 6.1.1995 executed by Balakrishnan in favour of P.S. Rajaram,
Ex. P-180	Certified xerox copy of sale deed, dt. 8.2.1995 executed by P.S. Rajaram for Rs. 1,02,900/-,
Ex. P-181	Certified xerox copy of general power document, dt. 3.2.1995 executed by Pappammal in favour of P.S. Rajaram,
Ex. P-182	Certified xerox copy of general power document, dt. 3.2.1995 executed by Venkatesan in favour of P.S. Rajaram,
Ex. P-183	Certified xerox copy of general power document, dt. 3.2.1995 executed by A. Shekar in favour of P.S. Rajaram,
Ex. P-184	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of M/s Meadow Agro Farms Pvt. Ltd., for Rs. 83,200/-, dt. 4.3.1995,
Ex. P-185	Certified xerox copy of general power document, dt. 17.2.1995 executed by Smt. Ganga in favour of P.S. Rajaram,
Ex. P-186	Certified xerox copy of general power document, dt. 17.2.1995 executed by Narayanasamy & another in favour of P.S. Rajaram,
Ex. P-187	Certified xerox copy of general power document, dt. 17.2.1995 executed by Narayanasamy & another in favour of P.S. Rajaram,
Ex. P-188	Certified xerox copy of general power document, dt. 14.2.1995 executed by Smt. Baby Ammal in favour of P.S. Rajaram,
Ex. P-189	Certified xerox copy of general power document, dt. 17.2.1995 executed by P. Durai in favour of P.S. Rajaram,
Ex. P-190	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of M/s Meadow Agro

	Farms Pvt. Ltd., for Rs. 86,500/-, dt. 4.3.1995,
Ex. P-191	Certified xerox copy of general power document, dt. 24.2.1995 executed by V. Kannaiah Naidu in favour of P.S. Rajaram,
Ex. P-192	Certified xerox copy of general power document, dt. 24.2.1995 executed by S. Venkataraman in favour of P.S. Rajaram,
Ex. P-193	Certified xerox copy of general power document, dt. 20.2.1995 executed by Murugan in favour of P.S. Rajaram,
Ex. P-194	Certified xerox copy of general power document, dt. 23.2.1995 executed by M. Mani in favour of P.S. Rajaram,
Ex. P-195	Certified xerox copy of general power document, dt. 23.2.1995 executed by Sathyamurthy in favour of P.S. Rajaram,
Ex. P-196	Certified xerox copy of general power document, dt. 20.2.1995 executed by T. Manickkapillai in favour of P.S. Rajaram,
Ex. P-197	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of M/s Meadow Agro Farms Pvt. Ltd., for Rs. 64,050/-, dt. 15.3.1995,
Ex. P-198	Certified xerox copy of general power document, dt. 12.4.1995 executed by P. Durai in favour of P.S. Rajaram,
Ex. P-199	Certified xerox copy of general power document, dt. 20.4.1995 executed by Narasimhan in favour of P.S. Rajaram,
Ex. P-200	Certified xerox copy of general power document, dt. 19.4.1995 executed by M. Kumar & another in favour of P.S. Rajaram,
Ex. P-201	Certified xerox copy of general power document, dt. 19.4.1995 executed by Pandarinathan in favour of P.S. Rajaram,
Ex. P-202	Certified xerox copy of general power document, dt. 17.10.1994 executed by K.E. Munusamy in favour of P.S. Rajaram,
Ex. P-203	Certified xerox copy of general power document, dt. 19.8.1994 executed by Srinivasulu Naidu in favour of P.S. Rajaram,
Ex. P-204	Certified xerox copy of general power document, dt. 17.8.1994 executed by Smt.

	Sarojini Amal in favour of P.S. Rajaram,
Ex. P-205	Certified xerox copy of general power document, dt. 19.7.1994 executed by V. Bhaskaran in favour of P.S. Rajaram,
Ex. P-206	Certified xerox copy of general power document, dt. 28.7.1994 executed by E. Ranganathan in favour of P.S. Rajaram,
Ex. P-207	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of M/s Meadow Agro Farms Pvt. Ltd., for Rs. 71,150/-, dt. 29.4.1995,
Ex. P-208	Certified xerox copy of general power document, dt. 20.4.1995 executed by E. Govindan & another in favour of P.S. Rajaram,
Ex. P-209	Certified xerox copy of general power document, dt. 10.4.1995 executed by Ellappa Naicker & another in favour of P.S. Rajaram,
Ex. P-210	Certified xerox copy of general power document, dt. 10.4.1995 executed by V. Veerasamy in favour of P.S. Rajaram,
Ex. P-211	Certified xerox copy of general power document, dt. 20.2.1995 executed by S. Rajendran in favour of P.S. Rajaram,
Ex. P-212	Certified xerox copy of general power document, dt. 17.3.1995 executed by Smt. Kanniammal in favour of P.S. Rajaram,
Ex. P-213	Certified xerox copy of general power document, dt. 17.3.1995 executed by Sethuraman in favour of P.S. Rajaram,
Ex. P-214	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of M/s Meadow Agro Farms Pvt. Ltd., for Rs. 1,57,100/-, dt. 29.4.1995,
Ex. P-215	Certified xerox copy of general power document, dt. 1.6.1995 executed by Annamalai in favour of P.S. Rajaram,
Ex. P-216	Certified xerox copy of general power document, dt. 19.4.1995 executed by Govindan in favour of P.S. Rajaram,
Ex. P-217	Certified xerox copy of general power document, dt. 30.5.1995 executed by Mr. Seeralan in favour of P.S. Rajaram,
Ex. P-218	Certified xerox copy of general power document, dt. 30.5.1995 executed by J.

	Govindarajulu in favour of P.S. Rajaram,
Ex. P-219	Certified xerox copy of general power document, dt. 19.8.1994 executed by Pandurangan in favour of P.S. Rajaram,
Ex. P-220	Certified xerox copy of general power document, dt. 17.10.1994 executed by Smt. Vijaya in favour of P.S. Rajaram,
Ex. P-221	Certified xerox copy of sale deed executed by P.S. Rajaram in favour of M/s Meadow Agro Farms Pvt. Ltd., for Rs. 95,000/-, dt. 9.6.1995,
Ex. P-222	Xerox copy of Invoice No. 2295, dt. 22.7.1992 issued by VST Motors Ltd., to Jayalalitha for a sum of Rs. 4,00,983/-,
Ex. P-223	Xerox copy of cheque receipt No. 007238, dt. 18.7.1992 for a sum of Rs. 4,01,131/-,
Ex. P-224	Xerox copy of Invoice No. 1787, dt. 12.12.1994 issued by VST Motors Ltd., to Jaya Publications for a sum of Rs. 2,78,315/-,
Ex. P-225	Xerox copy of VST Motors cheque receipt No. 14904, dt. 10.12.1994 for a sum of Rs. 2,81,169/- to M/s Jaya Publications,
Ex. P-226	Xerox copy of VST Motors Invoice No. 2294, dt. 22.7.1992 for a sum of Rs. 4,05,956/- to M/s Jaya Publications,
Ex. P-227	Xerox copy of VST Motors cheque receipt No. 007240, dt. 18.7.1992 for a sum of Rs. 4,06,106/- to M/s Jaya Publications,
Ex. P-228	Xerox copy of VST Motors Invocie No. 2410, dt. 18.8.1992 for a sum of Rs. 3,88,226/- to N. Sasikala,
Ex. P-229	Xerox copy of VST Motors cheque receipt No. 007239, dt. 18.7.1992 to N. Sasikala,
Ex. P-230	Xerox copy of VST Motors Invoice No. 00310, dt. 3.3.1996 for a sum of Rs. 5,11,118/- to N. Sasikala,
Ex. P-231	Xerox copy of VST Motors Invoice No. 00309, dt. 3.3.1996 for a sum of Rs. 5,11,118/- to N. Sasikala,
Ex. P-232	Xerox copy of VST Motors cheque receipt No. 25639, dt. 30.3.1996 for a sum of Rs. 10,60,790/- to N. Sasikala,
Ex. P-233	Xerox copy of VST Motors Invoice No. 1841, dt. 16.12.1994 for a sum of Rs. 3,15,337/- to M/s Sasi Enterprises,

Ex. P-234	Xerox copy of VST Motors cheque receipt No. 14903, dt. 10.12.1994 to M/s Sasi Enterprises,
Ex. P-235	Xerox copy of Invoice No. 109714, dt. 25.1.1991 issued by Maruthi Udyog Ltd., to Miss. J. Jayalalitha for Rs. 2,03,424.54,
Ex. P-236	Xerox copy of Invoice No. 51725, dt. 22.12.1994 issued by ABT Ltd., to M/s Metal King for Rs. 2,22,485.19,
Ex. P-237	Xerox copy invoice No. 51974, dt. 19.1.1995 issued by ABT Ltd., to M/s Sasi Enterprises for Rs. 4,78,301.79,
Ex. P-238	Copy of Invoice No. V-586, dt. 18.11.1993 issued by Vijai Sales Corpn. Madras to M/s Sasi Enterprises for Rs. 4,24,268/-,
Ex. P-239	Receipt No. 0487, dt. 29.11.1993 issued by Vijay Sales Corpn., Madras to M/s Sasi Enterprises,
Ex. P-240	Xerox copy of Invoice No. 60, dt. 16.5.1995 issued by Vijai Sales Corpn. Madras to V.N. Sudhakaran for Rs. 2,89,683.28,
Ex. P-241	Copy of Invoice No. issued by Vijai Sales Corpn. Madras to AIADMK Head office, Madras for Rs. 2,03,979/-,
Ex. P-242	Copy of Invoice No. 09, dt. 18.4.1991 issued by Vijai Sales Corpn. Madras to AIADMK Head office, Madras for Rs. 2,03,979/-,
Ex. P-243	Xerox copy of Invoice No. SML.88/0599, dt. 24.3.1988 issued by Swaraj Mazda to Miss. Jayalalitha for Rs. 1,76,172.67,
Ex. P-244	Xerox copy of Invoice No. SML/88/2780, dt. 20.12.1988 issued by Swaraj Mazda to Miss. Jayalalitha for Rs. 2,99,845/-,
Ex. P-245	Xerox copy of Invoice No. 2986, dt. 29.3.1991 issued by Swaraj Mazda to M/s Jaya Publications for Rs. 3,75,719.99,
Ex. P-246	Xerox copy of Invoice No. HM/181/96, dt. 25.3.1996 issued by Swaraj Mazda to M/s Anjaneya Printers Pvt. Ltd., for Rs. 5,56,999.99,
Ex. P-247	Xerox copy of Invoice No. HM/182/96, dt. 25.3.1996 issued by Swaraj Mazda to M/s Anjaneya Printers Pvt, Ltd. for Rs. 5,56,999.99,

Ex. P-248	Xerox copy of Invoice No. 183/96, dt. 25.3.1996 issued by Swaraj Mazda to M/s Anjaneya Printers Pvt, Ltd. for Rs. 5,56,999.99,
Ex. P-249	Xerox copy of vehicle sales Invoice No. 603, dt. 24.5.1990 issued by Sanchiti Motors Pvt., Ltd., Madras to Miss. J. Jayalalitha for Rs. 2,56,238/-,
Ex. P-250	Statement of account, dt. 30.12.1996 issued by Sanchithi Motors Pvt., Ltd., to Miss. J. Jayalalitha for Rs. 1,56,238/-,
Ex. P-251	Invoice, dt. 23.4.1993 of India Garage, Madras to M/s Jaya Publications, Madras for Rs. 2,88,500/-,
Ex. P-252	Invoice copy of cheque receipt No. 04797, dt. 28.4.1993 issued by India Garage, Madras to M/s Jaya Publications for Rs. 3,30,250/-,
Ex. P-253	Xerox copy of Invoice No. Y 50001, dt. 29.11.1994 issued by Ashok Leyland Ltd., Chennai to V.N. Sudhagaran for Rs. 5,05,009/-,
Ex. P-254	Payment details ltr. For Invoice No. Y 50001, dt. 29.11.1994 for Rs. 5,05,000/-,
Ex. P-255	Xerox copy of Invoice No. 51/200331, dt. 23.12.1994 issued by Ashok Leyland Ltd., to M/s Jaya Publications for Rs. 6,80,290.88,
Ex. P-256	Duplicate copy of Invoice No. 1795, dt. 29.3.1995 issued by Khivraj Automobiles, Madras to M/s Namadhu MGR for Rs. 51,746/-,
Ex. P-257	Xerox copy of cheque receipt No. 5963, dt. 18.2.1995 issued by Khivraj Automobiles to M/s Namadhu MGR,
Ex. P-258	Xerox copy of application Form for registration of motor vehicle of Jaya Publications, dt. 18.4.1995,
Ex. P-259	Xerox copy of plan of the camper van,
Ex. P-260	Particulars regarding registration of vehicle bearing No. TN-01/F-0099 in the name of A-1, dt. 1.11.1996,
Ex. P-261	Particulars regarding registration of vehicle bearing No. TN-01/Q-099 in the name of M/s Jaya Publications,

Ex. P-262	Particulars regarding registration of vehicle bearing No. TN-01/H-9999 in the name of M/s Jaya Publications,
Ex. P-263	Particulars regarding registration of vehicle bearing No. TN-01/F-0009 in the name of M/s Jaya Publications, dt. 1.11.1996,
Ex. P-264	Particulars regarding registration of vehicle bearing No. TN-01/F-9090 in the name of Mrs. N. Sasikala, dt. 1.11.1996,
Ex. P-265	Particulars regarding registration of vehicle bearing No. TN-01/H-233 in the name of M/s Sasi Enterprises, dt. 1.11.1996,
Ex. P-266	Photo copy of Form No. 24 regarding registration of vehicle bearing No. TN-04/E-0099 in the name of M/s Jaya Publications, dt. 8.4.1993,
Ex. P-267	Xerox copy of particulars regarding registration of vehicle bearing No. TN-04/E-0009 in the name of N. Sasikala, dt. 8.4.1993,
Ex. P-268	Xerox copy of particulars regarding registration of vehicle bearing No. TN-07/H-0009 in the name of M/s Sasi Enterprises, dt. 19.3.1997,
Ex. P-269	Xerox copy of particulars regarding registration of vehicle bearing No. TN-07/D-2342 in the name of Namadhu MGR, dt. 5.4.1995,
Ex. P-270	Xerox copy of particulars regarding registration of vehicle in the name of A-1, dt. 12.1.1993,
Ex. P-271	Particulars regarding registration of vehicle Maruthi Car bearing No. TMA-2466 in the name of A-1, dt. 7.11.1996,
Ex. P-272	Particulars regarding registration of vehicle Swaraj Mazda bearing No. TSI-9090 in the name of A-1, dt. 13.5.1988,
Ex. P-273	Particulars regarding registration of vehicle Contessa car bearing No. TN-09/0033 in the name of A-1, dt. 7.11.1996,
Ex. P-274	Particulars regarding registration of vehicle Omni bus bearing No. TSJ-7200 in the name of A-1, dt. 7.11.1996,
Ex. P-275	Particulars regarding registration of vehicle Maruthi car bearing No. 09/B-4171, dt. 4.2.1990,

Ex. P-276	Particulars regarding registration of vehicle Tempo Trax bearing No. TSJ-7299 in the name of A-1, dt. 7.11.1996,
Ex. P-277	Particulars regarding registration of vehicle bearing No. TN-09/H-3559 in the name of A-2, dt. 18.12.1996,
Ex. P-278	Particulars regarding registration of vehicle bearing No. TN-09/H-3496 in the name of A-2, dt. 25.3.1996,
Ex. P-279	Particulars regarding registration of vehicle bearing No. TN-09/B-6565 in the name of Prop. V. Krishna Murthy, dt. 2.4.1991,
Ex. P-280	Particulars regarding registration of vehicle Maruthi Esteem bearing No. TN-09/E-9207 in the name of M/s Sasi Enterprises, dt. 26.12.1994,
Ex. P-281	Particulars regarding registration of vehicle bearing No. TN-09/F-3744 in the name of A-3, dt. 29.5.1995,
Ex. P-282	Particulars regarding registration of vehicle bearing No. TN-09/E-9027 in the name of A-3, dt. 19.12.1994,
Ex. P-283	Particulars regarding registration of vehicle bearing No. TN-09/H-3541 in the name of M/s Anjaneya Printers Pvt. Ltd. dt. 26.3.1996,
Ex. P-284	Letter by RTO, Chennai (West) to SPV & AC, Chennai regarding the particulars of vehicle's transfer of ownership, dt. 27.3.1996,
Ex. P-285	Particulars regarding registration of vehicle bearing No. TN-09/H-3595 in the name of M/s Anjaneya Printers Pvt. Ltd., dt. 18.12.1996,
Ex. P-286	Particulars regarding registration of vehicle bearing No. TN-09/E-9036 in the name of M/s Metal King, dt. 19.12.1994,
Ex. P-287	Particulars regarding registration of vehicle bearing No. TN-09/B-6975 in the name of AIADMK, HO, Madras, dt. 19.4.1991,
Ex. P-288	Particulars regarding registration of vehicle bearing No. TN-09/B-6966 in the name of AIADMK, HO, Madras, dt. 19.4.1991,
Ex. P-289	Particulars regarding registration of vehicle bearing No. TSR-333 in the name of A-1, dt. 12.1.1989,
Ex. P-290	Xerox copy of power of attorney by Rani in

	favour of K. Venkatesan, dt. 12.9.1994,
Ex. P-291	Xerox copy of sale deed, dt. 20.12.1994 executed by Parameswari & another in favour of M/s Meadow Agro Farms Pvt. Ltd., for Rs. 1,44,200/-,
Ex. P-292	File containing the application by A-3 and other relevant papers, dt. 4.3.1993,
Ex. P-293	Certificate given by VAO, Cherakulam village, dt. 20.2.1995,
Exs.P-294 to P-298	Form of requisition by A-3 as Director of M/s. Riverway Agro Products (P) Ltd.,
Exs. P-299 to P-302	Certificates given by VAO, Cherakulam village, dt. 20.2.1995,
Ex. P-303 to P-307	Entries of PW 71 in the Register of Hotel Blue Star, Tirunelveli at page Nos. 16, 31, 5, 12 & 49,
Ex. P-308	Entry of PW 71 in the Register of Sri Janakiram Hotels, Tirunelveli at pae No. 8106, dt. 5.5.1995,
Ex. P-309	Entry of stay of S. Siva in the Register of Bharani Hotels, Tirunelveli at page 21, dt. 15.7.1994,
Ex. P-310	Copy of receipt by Bharani Hotels, Tirunelveli issued to Sival, dt. 16.7.1994,
Ex. P-311	Entry of stay of Siva in the Register of Bharani Hotels, Tirunelveli at page No. 3, dt. 20.8.1994,
Ex. P-312	Copy of receipt by Bharani Hotels, Tirunelveli issued to Siva, dt. 21.8.1994,
Ex. P-313	Entry of stay of Siva in the Register of Bharani Hotels, Tirunelveli at page No. 45, dt. 28.9.1994,
Ex. P-314	Carbon copy of receipt issued to Siva by Bharani Hotels, Tirunelveli, dt. 1.10.1994,
Ex. P-315	Entry of stay of Siva in the Register of Bharani Hotels, Tirunelveli at page No. 29, dt. 17.10.1994,
Ex. P-316	Carbon copy of receipt issued to Siva by Bharani Hotels, Tirunelveli, dt. 22.10.1994,
Ex. P-317	Entry of stay of Siva in the Register of Bharani Hotels, Tirunelveli at page No. 01, dt. 27.10.1994,
Ex. P-318	Carbon copy of receipt issued to Siva by

	Bharani Hotels, Tirunelveli, dt. 28.10.1994,
Ex. P-319	Entry of stay of Siva in the Register of Bharani Hotels, Tirunelveli at page No. 38, dt. 15.11.1994,
Ex. P-320	Carbon copy of receipt issued to Sieve by Bharani Hotels, Tirunelveli, dt. 16.11.1994,
Ex. P-321	Entry of stay of Siva in the Register of Bharani Hotels, Tirunelveli at page No. 40, dt. 16.11.1994,
Ex. P-322	Carbon copy of receipt issued to Siva by Bharani Hotels, Tirunelveli, dt. 20.11.1994,
Ex. P-323	Certified xerox copy of sale deed executed by Nachiar Ammal & another in favour of M/s. Riverway Agro Products (P) Ltd. for Rs. 16,600/-, dt. 15.7.1994,
Ex. P-324	Certified xerox copy of sale deed executed by Siva in favour of M/s. Riverway Agro Products (P) Ltd. for Rs. 1,07,320/-, dt. 18.8.1994,
Ex. P-325	Certified xerox copy of sale deed executed by Mandhirampillai & another in favour of Siva, dt. 7.8.1994,
Ex. P-326	Certified copy of power deed No. 110/94 executed by Rajaiah & 5 others in favour of Siva, dt. 7.8.1994,
Ex. P-327	Certfiied xerox copy of power deed No. 111/94 executed by Siva, dt. 7.8.1994,
Ex. P-328	Certified xerox copy of power deed No. 113/94 executed by Subbaiah & 5 others in favour of Siva/-, dt. 7.8.1994,
Ex. P-329	Certified xerox copy of power deed No. 116/94 executed by Pechithai & 3 others in favour of Siva, dt. 7.8.1994,
Ex. P-330	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,47,800/-, dt. 14.11.1994,
Ex. P-331	Certified xerox copy of power deed No. 200/94 executed by Shanmugathai & 2 others in favour of Siva, dt. 19.10.1994,
Ex. P-332	Certified copy of power deed No. 201/94 executed by Sivasubramanian & 3 others in favour of Siva, dt. 20.10.1994,
Ex. P-333	Certified xerox copy of power deed No. 207/94 executed by Muthu & another in favour of Siva, dt. 20.10.1994,

Ex. P-334	Certified xerox copy of power deed No. 209/94 executed by Subbaiah Pandian & 7 others in favour of Siva, dt. 21.10.1994,
Ex. P-335	Certified xerox copy of power deed No. 210/94 executed by Isakkimuthu in favour of Siva, dt. 21.10.1994,
Ex. P-336	Certified xerox copy of power deed No. 212/94 executed by Kandasamyh Nadar & 6 others in favour of Siva, dt. 21.10.1994,
Ex. P-337	Certified xerox copy of power deed No. 221/94 executed by Poolammal in favour of Siva, dt. 22.10.1994,
Ex. P-338	Certified xerox copy of power deed No. 225/94 executed by Arumugha Konar @ Ettu Konar in favour of Siva, dt. 27.10.1994,
Ex. P-339	Certified xerox copy of sale deed executed by Siva in favour of M/s. Riverway Agro Products (P) Ltd. , dt. 14.11.1994,
Ex. P-340	Certified xerox copy of power deed No. 225/94 executed by Arumugha Konar @ Ettu Konar in favour of Siva, dt. 27.10.1994,
Ex. P-341	Certified xerox copy of power deed No. 176/94 executed by Karuppasamy Thevar & 3 others in favour of Siva, dt. 28.9.1994,
Ex. P-342	Certified xerox copy of power deed No. 177/94 executed by Paramasivam & another in favour of Siva, dt. 29.9.1994,
Ex. P-343	Certified xerox copy of power deed No. 179/94 executed by Vanuwamalai & 7 others in favour of Siva, dt. 29.9.1994,
Ex. P-344	Certified xerox copy of power deed No. 180/94 executed by Ramaiah in favour of Siva, dt. 20.9.1994,
Ex. P-345	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. , dt. 14.11.1994 for Rs. 1,21,310/-,
Ex. P-346	Certified xerox copy of power deed No. 183/94 executed by Shanmugha Thevar & 3 others in favour of Siva, dt. 30.9.1994,
Ex. P-347	Certified xerox copy of power deed No. 195/94 executed by Nainar Pillari & 2 others in favour of Siva, dt. 19.10.1994,
Ex. P-348	Certified xerox copy of power deed No. 197/94 executed by Karuppasamy Thevar & 4 others in favour of Siva, dt. 19.10.1994,

Ex. P-349	Certified xerox copy of power deed No. 199/94 executed by Chellaiah Nadar & 2 others in favour of Siva, dt. 19.10.1994,
Ex. P-350	Certified xerox copy of sale deed executed by Siva in favour of M/s. Riverway Agro Products (P) Ltd., dt. 14.11.1994,
Ex. P-351	Certified xerox copy of power deed No. 184/94 executed by Eswari Ammal & 2others in favour of Siva, dt. 30.9.1994,
Ex. P-352	Certified xerox copy of power deed No. 203/94 executed by Sivarama Nadar in favour of Siva, dt. 19.10.1994,
Ex. P-353	Certified xerox copy of power deed No. 204/94 executed by Armugha Ghani Nadar & 2 others in favour of Siva, dt. 20.10.1994,
Ex. P-354	Certified xerox copy of power deed No. 208/94 executed by Subbaiah Thevar & another in favour of Siva, dt. 21.10.1994,
Ex. P-355	Certified xerox copy of power deed No. 211/94 executed by Thadiveera Konar & 8 others in favour of Siva, dt. 21.10.1994,
Ex. P-356	Certified xerox copy of power deed No. 226/94 executed by Eswarammal & 2 others in favour of Siva, dt. 27.10.1994,
Ex. P-357	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. dt. 10.11.1994 for Rs. 69,630/-,
Ex. P-358	Certified xerox copy of power deed No. 178/94 executed by Jayakodi in favour of Siva, dt. 29.9.1994,
Ex. P-359	Certified xerox copy of power deed No. 182/94 executed by Mookka Konar in favour of Siva, dt. 30.9.1994,
Ex. P-360	Certified xerox copy of power deed No. 202/94 executed by Ramasamy Nadar in favour of Siva, dt. 20.10.1994,
Ex. P-361	Certified xerox copy of power deed No. 223/94 executed by Esakkymuthu Konar & 2 others in favour of Siva, dt. 27.10.1994,
Ex. P-362	Certified xerox copy of power deed No. 224/94 executed by Esupatham & another in favour of Siva, dt. 27.10.1994,
Ex. P-363	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. dt. 21.12.1994 for Rs. 13,960/-,

Ex. P-364	Certified xerox copy of power deed No. 314/94 executed by Veerabhadran & 2 others in favour of Siva, dt. 7.12.1994,
Ex. P-365	Certified xerox copy of power deed No. 298/94 executed by Subbaiah Thevar in favour of Siva, dt. 10.12.1994,
Ex. P-366	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. , dt. 21.12.1994 for Rs. 1,10,010/-,
Ex. P-367	Certified xerox copy of power deed executed by Ganapathy Tehvar & another in favour of Siva, dt. 28.10.1994,
Ex. P-368	Certified xerox copy of power deed No. 234/94 executed by Saraswathy & another in favour of Siva, dt. 29.10.1994,
Ex. P-369	Certified xerox copy of power deed No. 248/94 executed by Chellammal & another in favour of Siva, dt. 16.11.1994,
Ex. P-370	Certified xerox copy of power deed No. 249/94 executed by Jesupadham & 2 others in favour of Siva, dt. 17.11.1994,
Ex. P-371	Certified xerox copy of power deed No. 252/94 executed by Shakthivel & 2 others in favour of Siva, dt. 17.11.1994,
Ex. P-372	Certified xerox copy of power deed No. 253/94 executed by Mosey Nadar in favour of Siva, dt. 18.11.1994,
Ex. P-373	Certified xerox copy of power deed No. 254/94 executed by Ramakrishnan & 3 others in favour of Siva, dt. 18.11.1994,
Ex. P-374	Certified xerox copy of power deed No. 258/94 executed by Ramasamy Nadar & 5 others in favour of Siva, dt. 18.11.1994,
Ex. P-375	Certified xerox copy of power deed No. 261/94 executed by Samuthirapandi in favour of Siva, dt. 18.11.1994,
Ex. P-376	Certified xerox copy of power deed No. 270/94 executed by Pandara Nadar & 2 others in favour of Siva, dt. 30.11.1994,
Ex. P-377	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,14,020/-, dt. 21.12.1994,
Ex. P-378	Certified xerox copy of power deed No. 272/94 executed by Samuel Nadar & 2 others in favour of Siva, dt. 12.12.1994,

Ex. P-379	Certified xerox copy of power deed No. 273/94 executed by Gnanaprakasham & 2 others in favour of Siva, dt. 1.12.1994,
Ex. P-380	Certified xerox copy of power deed No. 276/94 executed by Subbukutti & 4 others in favour of Siva, dt. 1.12.1994,
Ex. P-381	Certified xerox copy of power deed No. 277/94 executed by Sankarapandia Thevar in favour of Siva, dt. 1.12.1994,
Ex. P-382	Certified xerox copy of power deed No. 291/94 executed by Kasiammal & another in favour of Siva, dt. 2.12.1994,
Ex. P-383	Certified xerox copy of power deed No. 288/94 executed by Shanmughan & others in favour of Siva, dt. 2.12.1994,
Ex. P-384	Certified xerox copy of power deed No. 283/94 executed by Thangamani Ammal & another in favour of Siva, dt. 2.12.1994,
Ex. P-385	Certified xerox copy of power deed No. 284/94 executed by Thangavel Nadar & another in favour of Siva, dt. 2.12.1994,
Ex. P-386	Certified xerox copy of power deed No. 295/94 executed by Ganapathy Pillai & 2 others in favour of Siva, dt. 5.12.1994,
Ex. P-387	Certified xerox copy of power deed No. 306/94 executed by Sundaraja Iyengar & another in favour of Siva, dt. 6.12.1994,
Ex. P-388	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,79,240/-, dt. 21.12.1994,
Ex. P-389	Certified xerox copy of power deed No. 312/94 executed by Ravi in favour of Siva, dt. 7.12.1994,
Ex. P-390	Certified xerox copy of power deed No. 310/94 executed by Subbaih Konar & 3 others in favour of Siva, dt. 7.12.1994,
Ex. P-391	Certified xerox copy of power deed No. 320/94 executed by Paulraj & another in favour of Siva, dt. 7.12.1994,
Ex. P-392	Certified xerox copy of power deed No. 315/94 executed by Perumal & 4 others in favour of Siva, dt. 8.12.1994,
Ex. P-393	Certified xerox copy of power deed No. 319/94 executed by Ramakrishna Nadar & 3 others in favour of Siva, dt. 8.12.1994,

Ex. P-394	Certified xerox copy of power deed No. 322/94 executed by Dakshinamurthy in favour of Siva, dt. 9.12.1994,
Ex. P-395	Certified xerox copy of power deed No. 327/94 executed by Sivaraman in favour of Siva, dt. 9.12.1994,
Ex. P-396	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,61,910/-, dt. 21.12.1994,
Ex. P-397	Certified xerox copy of power deed No. 231/94 executed by Muthupandian & 3 others in favour of Siva, dt. 28.10.1994,
Ex. P-398	Certified xerox copy of power deed No. 232/94 executed by Parameswari in favour of Siva, dt. 29.10.1994,
Ex. P-399	Certified xerox copy of power deed No. 245/94 executed by Kanthan & 4 others in favour of Siva, dt. 16.11.1994,
Ex. P-400	Certified xerox copy of power deed No. 246/94 executed by Vellaiah & 3 others in favour of Siva, dt. 16.11.1994,
Ex. P-401	Certified xerox copy of power deed No. 250/94 executed by Shankarpandi Thevar & 4 others in favour of Siva, dt. 17.11.1994,
Ex. P-402	Certified xerox copy of power deed No. 260/94 executed by Arunachalam Vathiar & 2 others in favour of Siva, dt. 18.11.1994,
Ex. P-403	Certified xerox copy of power deed No. 267/94 executed by Subbaiah & another in favour of Siva, dt. 30.11.1994,
Ex. P-404	Certified xerox copy of power deed No. 269/94 executed by Nallakannu & 2 others in favour of Siva, dt. 30.11.1994,
Ex. P-405	Certified xerox copy of power deed No. 278/94 executed by Muthupandi & 2 others in favour of Siva, dt. 1.12.1994,
Ex. P-406	Certified xerox copy of power deed No. 274/94 executed by Irulappa aThevar & another in favour of Siva, dt. 1.12.1994,
Ex. P-407	Certified xerox copy of power deed No. 289/94 executed by Shanmugha Thai & 2 others in favour of Siva, dt. 2.12.1994,
Ex. P-408	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,51,400/-, dt. 21.12.1994,

Ex. P-409	Certified xerox copy of power deed No. 285/94 executed by Mandhiram & 3 others in favour of Siva, dt. 2.12.1994,
Ex. P-410	Certified xerox copy of power deed No. 281/94 executed by Muthuramalingam & 2 others in favour of Siva, dt. 2.12.1994,
Ex. P-411	Certified xerox copy of power deed No. 293/94 executed by Isakkipandaram & others in favour of Siva, dt. 5.12.1994,
Ex. P-412	Certified xerox copy of power deed No. 307/94 executed by Pandaram & another in favour of Siva, dt. 6.12.1994,
Ex. P-413	Certified xerox copy of power deed No. 311/94 executed by Maniammaol & another in favour of Siva, dt. 7.12.1994,
Ex. P-414	Certified xerox copy of power deed No. 309/94 executed by Sudalaipandi & 5 others in favour of Siva, dt. 7.12.1994,
Ex. P-415	Certified xerox copy of power deed No. 317/94 executed by Kombaiah Thevar in favour of Siva, dt. 8.12.1994,
Ex. P-416	Certified xerox copy of power deed No. 318/94 executed by Arunachalm Pandaram & another in favour of Siva, dt. 8.12.1994,
Ex. P-417	Certified xerox copy of power deed No. 323/94 executed by Muppidathi & 3 others in favour of Siva, dt. 9.12.1994,
Ex. P-418	Certified xerox copy of power deed No. 324/94 executed by Periasamy Nadar & anoather in favour of Siva, dt. 9.12.1994,
Ex. P-419	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,36,900/-, dt. 21.12.1994,
Ex. P-420	Certified xerox copy of power deed No. 228/94 executed by Krishna Konar & 11 others in favour of Siva, dt. 28.10.1994,
Ex. P-421	Certified xerox copy of power deed No. 228/94 executed by Gurupadam & 4 others in favour of Siva, dt. 28.10.1994,
Ex. P-422	Certified xerox copy of power deed No. 233/94 executed by Ramasubbu & 3 others in favour of Siva, dt. 29.10.1994,
Ex. P-423	Certified xerox copy of power deed No. 247/94 executed by Subba Reddiar & 7 others in favour of Siva, dt. 16.11.1994,

Ex. P-424	Certified xerox copy of power deed No. 251/94 executed by Ganapathy Konar & 2 others in favour of Siva, dt. 17.11.1994,
Ex. P-425	Certified xerox copy of power deed No. 255/94 executed by Nambi Konar & 5 others in favour of Siva, dt. 18.11.1994,
Ex. P-426	Certified xerox copy of power deed No. 256/94 executed by Muthumani & another in favour of Siva, dt. 18.11.1994,
Ex. P-427	Certified xerox copy of power deed No. 257/94 executed by Alagappa Iyengar & 4 others in favour of Siva, dt. 18.11.1994,
Ex. P-428	Certified xerox copy of power deed No. 259/94 executed by Subba Reddiar in favour of Siva, dt. 18.11.1994,
Ex. P-429	Certified xerox copy of power deed No. 268/94 executed by Perumal Nadar & 5 others in favour of Siva, dt. 30.11.1994,
Ex. P-430	Certified xerox copy of power deed No. 275/94 executed by Rukmani Ammal & 2 others in favour of Siva, dt. 1.12.1994,
Ex. P-431	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,56,190/-, dt. 21.12.1994,
Ex. P-432	Certified xerox copy of power deed No. 290/94 executed by Parpanatha Reddiar & 2 others in favour of Siva, dt. 2.12.1994,
Ex. P-433	Certified xerox copy of power deed No. 287/94 executed by Kasikaniammal in favour of Siva, dt. 2.12.1994,
Ex. P-434	Certified xerox copy of power deed No. 286/94 executed by Vel Nadar & 2 others in favour of Siva, dt. 2.12.1994,
Ex. P-435	Certified xerox copy of power deed No. 280/94 executed by Ahalathia Konar & another in favour of Siva, dt. 2.12.1994,
Ex. P-436	Certified xerox copy of power deed No. 282/94 executed by Mahalingam & 3 others in favour of Siva, dt. 2.12.1994,
Ex. P-437	Certified xerox copy of power deed No. 294/94 executed by Perumal & 3 others in favour of Siva, dt. 5.12.1994,
Ex. P-438	Certified xerox copy of power deed No. 305/94 executed by Durairaj Nadar & 2 others in favour of Siva, dt. 6.12.1994,

Ex. P-439	Certified xerox copy of power deed No. 304/94 executed by Esan Nadar & 3 others in favour of Siva, dt. 6.12.1994,
Ex. P-440	Certified xerox copy of power deed No. 313/94 executed by Subbu & another in favour of Siva, dt. 7.12.1994,
Ex. P-441	Certified xerox copy of power deed No. 316/94 executed by Kalaichelvan & 3 others in favour of Siva, dt. 7.12.1994,
Ex. P-442	Certified xerox copy of power deed No. 321/94 executed by Pichammal & 5 others in favour of Siva, dt. 8.12.1994,
Ex. P-443	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 97,900/-, dt. 4.1.1995,
Ex. P-444	Certified xerox copy of power deed No. 332/94 executed by Ganesan Asari & 4 others in favour of Siva, dt. 22.12.1994,
Ex. P-445	Certified xerox copy of power deed No. 335/94 executed by Subbaih Konar in favour of Siva, dt. 22.12.1994,
Ex. P-446	Certified xerox copy of power deed No. 338/94 executed by Sudalai & 2 others in favour of Siva, dt. 23.12.1994,
Ex. P-447	Certified xerox copy of power deed No. 341/94 executed by Subbaiah Pandaram & 4 others in favour of Siva, dt. 23.12.1994,
Ex. P-448	Certified xerox copy of power deed No. 348/94 executed by Sankaran & 2 others in favour of Siva, dt. 26.12.1994,
Ex. P-449	Certified xerox copy of power deed No. 354/94 executed by Kurus Anthony in favour of Siva, dt. 28.12.1994,
Ex. P-450	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,09,960/-, dt. 4.1.1995,
Ex. P-451	Certified xerox copy of power deed No. 334/94 executed by Durairaj & 4 others in favour of Siva, dt. 22.12.1994,
Ex. P-452	Certified xerox copy of power deed No. 336/94 executed by Chithirai Gani & 2 others in favour of Siva, dt. 22.12.1994,
Ex. P-453	Certified xerox copy of power deed No. 339/94 executed by Kannan & others in favour of Siva, dt. 23.12.1994,

Ex. P-454	Certified xerox copy of power deed No. 342/94 executed by Pappathi Ammal & 4 others in favour of Siva, dt. 23.12.1994,
Ex. P-455	Certified xerox copy of power deed No. 352/94 executed by Murugan & another in favour of Siva, dt. 28.12.1994,
Ex. P-456	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,25,300/-, dt. 4.1.1995,
Ex. P-457	Certified xerox copy of power deed No. 325/94 executed by Navamani Nadar & another in favour of Siva, dt. 9.12.1994,
Ex. P-458	Certified xerox copy of power deed No. 337/94 executed by Mookkandi & 9 others in favour of Siva, dt. 22.12.1994,
Ex. P-459	Certified xerox copy of power deed No. 340/94 executed by Esakku Dhavanmani Nadar & 4 others in favour of Siva, dt. 23.12.1994,
Ex. P-460	Certified xerox copy of power deed No. 343/94 executed by Muthusamy Reddiar & 6 others in favour of Siva, dt. 23.12.1994,
Ex. P-461	Certified xerox copy of power deed No. 344/94 executed by Ramalingam Nadar & another in favour of Siva, dt. 23.12.1994,
Ex. P-462	Certified xerox copy of power deed No. 345/94 executed by Mohan & Vaikunda Nadar in favour of Siva, dt. 23.12.1994,
Ex. P-463	Certified xerox copy of power deed No. 349/94 executed by Yosuva Jabamani & 3 others in favour of Siva, dt. 26.12.1994,
Ex. P-464	Certified xerox copy of power deed No. 350/94 executed by Muthusamy Reddiar in favour of Siva, dt. 28.12.1994,
Ex. P-465	Certified xerox copy of power deed No. 351/94 executed by Sami Konar & another in favour of Siva, dt. 28.12.1994,
Ex. P-466	Certified xerox copy of power deed No. 353/94 executed by Eswarammal & 4 others in favour of Siva, dt. 28.12.1994,
Ex. P-467	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 33,020/-, dt. 17.2.1995,
Ex. P-468	Certified xerox copy of power deed No. 9/95 executed by Kombaiah in favour of Siva, dt. 18.1.1995,

Ex. P-469	Certified xerox copy of power deed No. 19/95 executed by Manikkam & 3 others in favour of Siva, dt. 20.1.1995
Ex. P-470	Certified xerox copy of power deed No. 27/95 executed by Thomas in favour of Siva, dt. 23.1.1995,
Ex. P-471	Certified xerox copy of power deed No. 36/95 executed by Chidambaram Thevar in favour of Siva, dt. 25.1.1995,
Ex. P-472	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 67,500/-, dt. 17.2.1995,
Ex. P-473	Certified xerox copy of power deed No. 15/95 executed by Kallanda Durai in favour of Siva, dt. 19.1.1995,
Ex. P-474	Certified xerox copy of power deed No. 20/95 executed by Raman Nadar & 2 others in favour of Siva, dt. 20.1.1995,
Ex. P-475	Certified xerox copy of power deed No. 30/95 executed by Subbuthai in favour of Siva, dt. 23.1.1995,
Ex. P-476	Certified xerox copy of power deed No. 41/95 executed by Sankar Pandi Thevar & 4 others in favour of Siva, dt. 25.1.1995,
Ex. P-477	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,02,800/-, dt. 17.2.1995,
Ex. P-478	Certified xerox copy of power deed No. 10/95 executed by Innasi Nadar & 6 others in favour of Siva, dt. 18.1.1995,
Ex. P-479	Certified xerox copy of power deed No. 11/95 executed by Chellathai Ammal & 6 others in favour of Siva, dt. 18.1.1995,
Ex. P-480	Certified xerox copy of power deed No. 14/95 executed by Eswarammal & another in favour of Siva, dt. 19.1.1995,
Ex. P-481	Certified xerox copy of power deed No. 16/95 executed by Koilpillai & another in favour of Siva, dt. 19.1.1995,
Ex. P-482	Certified xerox copy of power deed No. 17/95 executed by Veldurai Nadar & 2 others in favour of Siva, dt. 20.1.1995,
Ex. P-483	Certified xerox copy of power deed No. 21/95 executed by Sivanthi Kani & 6 others in favour of Siva, dt. 20.1.1995,

Ex. P-484	Certified xerox copy of power deed No. 22/95 executed by Chellammal in favour of Siva, dt. 21.1.1995,
Ex. P-485	Certified xerox copy of power deed No. 23/95 executed by Rangasamy Reddiar & 3 others in favour of Siva, dt. 23.1.1995,
Ex. P-486	Certified xerox copy of power deed No. 24/95 executed by Velkonar in favour of Siva, dt. 21.1.1995,
Ex. P-487	Certified xerox copy of power deed No. 28/95 executed by Mookandi & another in favour of Siva, dt. 23.1.1995,
Ex. P-488	Certified xerox copy of sale deed executed by Siva in favour of M/s Riverway Agro Products (P) Ltd. for Rs. 1,19,640/-, dt. 17.2.1995,
Ex. P-489	Certified xerox copy of power deed No. 29/95 executed by Muthukrishnan & 5 others in favour of Siva, dt. 23.1.1995,
Ex. P-490	Certified xerox copy of power deed No. 32/95 executed by Vayana Perumal in favour of Siva, dt. 24.1.1995,
Ex. P-491	Certified xerox copy of power deed No. 33/95 executed by Ramaiah Konar in favour of Siva, dt. 24.1.1995,
Ex. P-492	Certified xerox copy of power deed No. 34/95 executed by Perumal Nadar & 2 others in favour of Siva, dt. 24.1.1995,
Ex. P-493	Certified xerox copy of power deed No. 35/95 executed by Christian and Salami Adiyal in favour of Siva, dt. 24.1.1995,
Ex. P-494	Certified xerox copy of power deed No. 37/95 executed by Esakku & 9 others in favour of Siva, dt. 25.1.1995,
Ex. P-495	Certified xerox copy of power deed No. 38/95 executed by Parkianathan & 6 others in favour of Siva, dt. 25.1.1995,
Ex. P-496	Certified xerox copy of power deed No. 40/95 executed by Nallaperumal Pillai & 6 others in favour of Siva, dt. 25.1.1995,
Ex. P-497	Certified xerox copy of power deed No. 326/94 executed by Paramanandha Thevar & 4 others in favour of Siva, dt. 9.12.1994,
Ex. P-498	Certified xerox copy of power deed No. 46/95 executed by Ramachandran in favour of Siva, dt. 27.1.1995,

Ex. P-499	Certified xerox copy of power deed No. 45/95 executed by Chittirai Thevar & another in favour of Siva, dt. 27.1.1995,
Ex. P-500	Certified xerox copy of power deed No. 200/95 executed by Subbaiah Thevar & 2 others in favour of Siva, dt. 9.5.1995,
Ex. P-501	Entry of stay of Siva in the Register of Hotel Arunagiri Lodge at page No. 25, dt. 8.5.1994,
Ex. P-502	Entry of stay of Siva in the Register of Hotel Arunagiri Lodge at page No. 53, dt. 8.7.1994,
Ex. P-503	Carbon copy of receipt issued by Hotel Blue Star to Siva towards room rent, dt. 20.1.1995,
Ex. P-504	Entry of stay of Siva in the Register of Hotel Blue Star Lodge, Tirunelveli at page No. 46, dt. 17.1.1995,
Ex. P-505	Certified xerox copy of power deed No. 107/95 executed by S. Ganapathy & another in favour of A.S. Anbalgan, dt. 7.4.1995,
Ex. P-506	Copy of Bill No. 52634 issued by Sri Janakiram Hotel, Tirunelveli to Krishnan, dt. 5.5.1995,
Ex. P-507	Copy of Bill No. 52820 issued by Sri Janakiram Hotel, Tirunelveli to Krishnan, dt. 13.5.1995,
Ex. P-508	Carbon copy of Bill issued by Hotel Blue Star, Tirunelveli to Siva towards room rent, dt. 18.1.1995,
Ex. P-509	Xerox copy of Form No. 22A and part II issued by Bharati Industries, Engineers and Coach Builders, Bombay,
Ex. P-510	MOU entered into between V.N. Sudhakaran (A-3) and V. Ayyaathurai & 2 others with regard to the Indo Doha Chemicals & Pharmaceuticals Ltd., dt. 24.8.1994,
Ex. P-511	Certified xerox copy of ledger extact of A/c No. 17829 of V. Ayyathurai of Indian bank, Madipakkam Branch, Madras,
Ex. P-512	Certified xerox copy of lease between M/s Indo Doha Chemicals & Pharmaceuticals Ltd. and M/s Southern Petrochemicals Industries Corpn., Ltd., Madras, dt. 7.12.1994,
Ex. P-513	Certified xerox copy of sale deed executed by Vadde Ramesh in favour of Anjaneya Printers Pvt. Ltd., for Rs. 38 lakh, dt. 29.12.1974,

Ex. P-514	Xerox copy of power deed No. 821/94 executed by V. kIshore & 2 others in favour of Vadde Ramesh, dt. 14.9.1994,
Ex. P-515	Certified xerox copy of sale deed executed by Vadde Ramesh in favour of Anjaneya Printers Pvt. Ltd., for Rs. 52 lakh, dt. 29.12.1974,
Ex. P-516	Certified xerox copy of extract of ledger with regard to A/c No. 3765 of Vijaya Madhavi Pictures of Andhra Bank, T. Nagar Branch, Madras,
Ex. P-517	Certified copy of ledger extract of Vadde Ramesh in CD No. 3519 of Andhra Bank, T. Nagar Branch, Madras,
Ex. P-518	Proceedings drawn for evaluation of the building and nail fence at Sy. No. 467/2, Cheakulam village, dt. 14.11.1996,
Ex. P-519	Evaluation eport of the buildings borewell with electrical motor and pipe in Sy. No. 466 & etc. of Cherakulam village, dt. 28.11.1996,
Ex. P-520	Xerox copy of the letter to PW 88 signed by all the partners of M/s Kodanadu Tea Estate Co., dt. 5.12.1994,
Ex. P-521	Xerox copy of Retirement deed entered into between Radha Venkatachalam & others, dt. 11.2.1995,
Ex. P-522	Letter from the Managing partners of Kodanadu Tea Estate Co., Madras to the Manager, Indian Bank, Abhiramapuram Branch, Madras, dt. 19.4.1995,
Ex. P-523	Xerox copy of reconstitution deed executed by Radha Venkatachalam & others, dt. 5.6.1995,
Ex. P-524	Xerox copy of letter by PW 88 to the Asst. Director of Ioncome-Tax, Unit-IV, Madras, dt. 23.9.1995,
Ex. P-525	Letter from Sipcot to M/s Indo Doha Chemicals and Pharmaceuticals, Madras, dt. 11.10.1994,
Ex. P-526	Reply from Ayyadurai, Chairman, Indo Doha Chemicals and Pharmaceuticals, Madras, dt. 15.12.1994,
Ex. P-527	Letter from V.N. Sudhakaran & Associates to the office of the M.D. Sipcot Ltd., Madras, dt. 14.6.1995,
Ex. P-528	Note to Accounts Dept., by G.M. (F& L), Sipcot for receipt of cheque for Rs. 34 lakh from M/s

	Indo Doha Chemicals and Pharmaceuticals, Madras, dt. 16.6.1995,
Ex. P-529	Bio data of the Directors of V.N. Sudhakaran & Associates,
Ex. P-530	Note for beiong placed before the Board regarding change of management and reschedulement, dt. 28.6.1995,
Ex. P-531	Minutes of 285th meetingof the Bzoard of Diectors of Sipcot, dt. 29.6.1995,
Ex. P-532	Proposal for change of M/s Indo Doha Chemicals and Pharmaceuticals,
Ex. P-533	Letter from Sipcot to Indo Doha Chemicals and Pharmaceuticals, dt. 5.7.1995,
Ex. P-534	Letter from V.N. Sudhakaran & Associates to Sipcot,
Ex. P-535	Letter from Sipcot to V.N. Sudhakaran & Associates,
Ex. P-536	Note by Sipcot regarding the receipt of Rs. 5 lakh from V.N. Sudhakaran & Associates, dt. 13.7.1995,
Ex. P-537	Note by Sipcot regarding the receipt of Rs. 5 lakh from Indo Doha Chemicals and Pharmaceuticals, dt. 25.8.1995,
Ex. P-538	Note by Sipcot regarding the receipt of Rs. 5 lakh from V.N. Sudhakaran & Associates, dt.13.9.1995,
Ex. P-539	Note by Sipcot regarding the receipt of Rs. 5 lakh from V.N. Sudhakaran & Associates, dt. 13.10.1995,
Ex. P-540	Note by Sipcot regarding the receipt of Rs. 72 lakh from V.N. Sudhakaran & Associates, dt. 19.2.1996,
Ex. P-541	Letter from MD, Ramaraj Agro Mills Ltd., Thanjavore to the Chairman-cum-MD, Sipcot, Madras, dt. 21.11.1994,
Ex. P-542	Letter from Ramaraj Agro Mills Ltd., Thanjavore to the MD, Sipcot, dt. 24.11.1995,
Ex. P-543	Note by GM (P & C), Sipcot to MD, Sipcot, dt. 27.11.1995,
Ex. P-544	Board Note of Sipcot Ltd., dt. 6.12.1995,
Ex. P-545	Letter from Sipcot to M/s Ramaraj Agro Mills Ltd., Madras, dt. 11.12.1995,
Ex. P-546	Letter from Ramaraj Agro Mills Ltd., to the Sipcot, Madras, dt. 20.1.1996,
Ex. P-547	Letter from M/s Ramaraj Agro Mills Ltd., to

	the State Industries Promotion Corpn. of Tramil Nadu Ltd., Madras, dt. 6.4.1996,
Ex. P-548	True xerox copy of FDR by A-1 in CANFIN Homes Ltd., for Rs. 1 lakh, dt. 6.3.1992,
Ex. P-549	Xerox copy of application by A-1 for Ex. P-548, dt. 6.3.1992,
Ex. P-550	True xerox copy of FDR by A-1 in CANFIN Homes Ltd., for Rs. 1 lakh, dt. 27.3.1995,
Ex. P-551	True xerox copy of application by A-1 in CANFIN Homes Ltd., for Ex. P-550, dt. 27.3.1995,
Ex. P-552	Application for loan of Rs. 75 lakh in FDR by A-1, dt. 29.9.1992,
Ex. P-553	True (xerox) copy of extract of loan A/c No. 15 in ledger sheet No. 242865 in CANFIN Homes Ltd., Madras,
Ex. P-554	Xerox coy of applciaiton for loan of Rs. 75 lakh in FDR No. 089923 by A-1 in CANFIN Homes Ltd, Madras, dt. 25.8.1995,
Ex. P-555	True (xerox) copy of extract of leldger of loan A/c No. 71 in ledger sheets Nos. 221636 & 221606 in Canara Bank, Mylapore, dt. 25.8.1995,
Ex. P-556	Xerox copy of appllicaiton for deposit of Rs. 25 lakh in FDR by A-2 in Canara Bank, Mylapore, dt. 7.3.1992,
Ex. P-557	Xerox true copy of FDR for RS. 25 lakh by A-2 in FDR No. 189/91-92 in CANFIN Homes Ltd., Madras, dt. 7.3.1992,
Ex. P-558	Xerox copy of application for renewal of FDR in Ex. P-557 by A-2,
Ex. P-559	Xerox true copy of letter from Indian Bank, Madras to M/s Interface Capital Markets Pvt., Ltd., Bombay, dt. 15.11.1994,
Ex. P-560	Xerox true copy of letter from Interface Capital Markets Pvt., Ltd., Bombay & Interlink Securities Pvt., Ltd., Bombay to Mr. V.N. Suhakaran, Madras, dt. 18.11.1994,
Ex. P-561	Xerox true copy of Ex. P-560, dt. 18.11.1994,
Ex. P-562	Xerox true copy of letter from Indian Bank, Madras to Interface Capital Markets Pvt., Ltd., Bombay, dt. 29.11.1994,
Ex. P-563	Xerox true copy of ledger extract of Andhra Bank in A/c No. 6536,
Ex. P-564	Xerox true copy of Pay-in-slip for deposit of

	Rs. 20 lakh to the cedit of SB A/c No. 6536 in Andhra Bank, Chennai-31, dt. 5.1.1995,
Ex. P-565	Xerox true copy of Pay-in-slip for deposit of Rs. 30 lakh to the cedit of SB A/c No. 6536 in Andhra Bank, Chennai-31, dt. 7.1.1995,
Ex. P-566	True copy of cheque for favouring Coromandel Indag Products India Ltd., for Rs. 50 lakh from SB A/c No. 6536 of Andhra Bank, Madras, dt. 5.1.1995,
Ex. P-567	Xerox true copy of ledger extract of C.A No. 977, Indag Products India Ltd., in Andhra Bank, Chennai,
Ex. P-568	Xerox true copy of Certificate of Incorporaiton of Lex Property Development (P) Ltd., by Registrar of Companies, dt. 25.9.1990,
Ex. P-569	Xerox true copy of Form No. 32 by Lex Property Development (P) Ltd., regarding appointment of V.N. Sudhakaran & J. Elavarasi as Addl. Directors and resignation of Sreenivasulu Reddy and P.V. Ravikumar from the Board, dt. 7.9.1994,
Ex. P-570	Xerox true copy of Form No. 18 by Lex Property Development (P) Ltd., regarding change of office to shop No. 21, 1st Floor, Wellington Plaza, No. 90, Anna Salai, Madras, dt. 24.11.1994,
Ex. P-571	Xerox true copy of Form No. 32 by Lex Property Development (P) Ltd., regarding appointment of V.Devanand and Vipil Agarwal as Addl. Directors of the Board, dt. 28.5.1996,
Ex. P-572	Xerox true copy of Form No. 32 by Lex Property Development (P) Ltd., regarding resignation of V.N. Sudhakaran & J. Elavarasi from the Board, dt. 30.5.1996,
Ex. P-573	Xerox true copy of Memorandum of Association of Lex Property Development (P) Ltd., filed before the Registrar of Companies, dt. 20.9.1990,
Ex. P-574	Xerox true copy of Articles of Association of Lex Property Development (P) Ltd., filed before the Registrar of Companies, dt. 20.9.1990,
Ex. P-575	Xerox true copy of Certificate of Incorporation of M/s Riverway Agro Products (P) Ltd. by the Registrar of Companies, dt. 22.10.1990,
Ex. P-576	Xerox true copy of Memorandum of

	Association of M/s M/s. Riverway Agro Products (P) Ltd. filed before the Registrar of Companies, dt. 12.10.1990,
Ex. P-577	Xerox true copy of Articles of Association of M/s Riverway Agro Products (P) Ltd. filed before the Registrar of Companies, dt. 12.10.1990,
Ex. P-578	Xerox true copy of Form No. 18 by M/s Riverway Agro Products (P) Ltd. regarding change of office to 7B, Gopalakrishna Road, T. Nagar, Madras, dt. 11.3.1992,
Ex. P-579	Xerox true copy of Form No. 32 by M/s Riverway Agro Products (P) Ltd. regarding appointment of V.N. Sudhakaran & J. Elavarasi as Addl. Directors, dt. 21.7.1994,
Ex. P-580	Xerox true copy of Form No. 18 by M/s Riverway Agro Products (P) Ltd. regarding change of office to 7, East Coast Road, Neelankarai, Madras, dt. 19.7.1994,
Ex. P-581	Xerox true copy of Form No. 32 by M/s Riverway Agro Products (P) Ltd. regarding resignation of G. Raghuram and Prabhakar Reddy from the Board, dt. 22.7.1994,,
Ex. P-582	Xerox true copy of Form No. 18 by M/s Riverway Agro Products (P) Ltd. regarding change of office to Shop No. 19, Ground Floor, Wellington Plaza, No. 90, Anna Salai, Madras, dt. 19.8.1994,
Ex. P-583	Xerox true copy of Form No. 18 by M/s Riverway Agro Products (P) Ltd. regarding change of office to Shop No. 21, 1st Floor, Wellington Plaza, No. 90, Anna Salai, Madras, dt. 24.11.1994,
Ex. P-584	Xerox true copy of Form No. 32 by M/s Riverway Agro Products (P) Ltd. regarding appointment of V.N.P. Sharma & V. Balu as Addl. Directors, dt. 28.5.1996,
Ex. P-585	Xerox true copy of Form No. 32 by M/s Riverway Agro Products (P) Ltd. regarding resignation of V.N. Sudhakaranand Elavarasi from the Board, dt. 30.5.1996,
Ex. P-586	Xerox true copy of Certificate of Incorporation of M/s Signora Business Enterprises (P) Ltd.,

	by the Registrar of Companies, Tamil Nadu, dt. 22.10.1990,
Ex. P-587	Xerox true copy of Memorandum of Association of M/s Signora Business Enterprises (P) Ltd. filed before the Registrar of Companies, dt. 12.10.1990,
Ex. P-588	Xerox true copy of Articles of Association of M/s Signora Business Enterprises (P) Ltd. filed before the Registrar of Companies, dt. 12.10.1990,
Ex. P-589	Xerox true copy of Form No. 18 by M/s Signora Business Enterprises (P) Ltd. regarding change of office to 14-B, 40th St., Nanganallur, Madras, dt. 13.3.1992,
Ex. P-590	Xerox true copy of Form No. 32 by M/s Signora Business Enterprises (P) Ltd. regarding appointment of V.N. Sudhakaran & J. Elavarasi as Addl. Directors & resignation of Narayana Rao & Sai Baskara Reddy from the Board, dt. 7.9.1994,
Ex. P-591	Xerox true copy of Form No. 18 by M/s Signora Business Enterprises (P) Ltd. regarding change of office to shop No. 21, 1st Floor, Wellington Plaza, No. 90, Anna Salai, Madras, dt.24.11.1994,
Ex. P-592	Xerox true copy of Form No. 32 by M/s Signora Business Enterprises (P) Ltd. regarding appointment of P.L. Manohar and Hari Ramakrishna as Addl. Directors, dt. 28.5.1996,
Ex. P-593	Xerox true copy of Form No. 32 by M/s Signora Business Enterprises (P) Ltd. regarding resignation of V.N. Sudhakaran & J. Elavarasi from the Board, dt. 30.5.1996,
Ex. P-594	Xerox true copy of Certificate of Incorporation of M/s Meadow Agro Farms Pvt. Ltd., by the Registrar of Companies, Tamil Nadu, dt. 15.10.1990,
Ex. P-595	Xerox true copy of Memorandum of Association of M/s Meadow Agro Farms Pvt. Ltd., filed before the Registrar of Companies, dt. 4.10.1990,
Ex. P-596	Xerox true copy of Articles of Association of M/s Meadow Agro Farms Pvt. Ltd., filed before the Registrar of Companies, dt. 4.10.1990,

Ex. P-597	Xerox true copy of Form No. 18 by M/s Meadow Agro Farms Pvt. Ltd., regarding change of office to No. 6, 1st Main Road, Kotturpuram, Madras, dt. 25.1.1994,
Ex. P-598	Xerox true copy of Form No. 18 by M/s Meadow Agro Farms Pvt. Ltd., regarding change of office to Shop No. 21, 1st Floor, Wellington Plaza, No. 90, Anna Salai, Madras, dt. 24.11.1994,
Ex. P-599	Xerox true copy of Form No. 32 by M/s Meadow Agro Farms Pvt. Ltd., regarding appointment of V.N. Sudhakaran & J. Elavarasi as Addl. Directors, dt. 19.8.1994,
Ex. P-600	Xerox true copy of Form No. 32 by M/s Meadow Agro Farms Pvt. Ltd., regarding appointment of Krishna Kumar Reddy & Anil Kumar Reddy as Addl. Directors and signed by V.N. Sudhakaran, dt. 26.5.1995,
Ex. P-601	Xerox true copy of Form No. 32 by M/s Meadow Agro Farms Pvt. Ltd., regarding resignation of V.N. Sudhakaran & J. Elavarasi from the Board, dt. 10.6.1995,
Ex. P-602	Xerox true copy of Certificate of Incorporation of M/s Bharani Beach Resorts Pvt. Ltd., by the Registrar of Companies, dt. 5.3.1991,
Ex. P-603	Xerox true copy of Memorandum of Association of M/s Bharani Beach Resorts Pvt. Ltd., filed before the Registrar of Companies, dt. 16.11.1990.
Ex. P-604	Xerox true copy of Articles of Association of M/s Bharani Beach Resorts Pvt. Ltd., filed before the Registrar of Companies, dt. 22.11.1990,
Ex. P-605	Xerox true copy of Form No. 32 by M/s Bharani Beach Resorts Pvt. Ltd., regarding appointment of Mrs. R. Maragadham & others as Addl. Directors of the Board, dt. 30.1.1995,
Ex. P-606	Xerox true copy of Certificate of Incorporation of M/s Ramaraj Agro Mills Ltd., by the Addl. Registrar of Companies, dt. 28.7.1986
Ex. P-607	Xerox true copy of Memorandum of Association of M/s Ramaraj Agro Mills Ltd., filed before the Registrar of Companies, dt. 19.5.1986,

Ex. P-608	Xerox true copy of Articles of Association of M/s Ramaraj Agro Mills Ltd., filed before the Registrar of Companies, dt. 19.5.1986,
Ex. P-609	Xerox true copy of Form No. 29 of M/s Ramaraj Agro Mills Ltd., by P.R. Venkatachalam, Director, dt. 14.5.1986,
Ex. P-610	Xerox true copy of Form No. 29 of M/s Ramaraj Agro Mills Ltd., by G. Senthamilchelvan, Director, dt. 14.5.1986,
Ex. P-611	Xerox true copy of Form No. 29 of M/s Ramaraj Agro Mills Ltd., by Thillainayagam, Director, dt. 14.5.1986,
Ex. P-612	Xerox true copy of Form No. 18 of M/s Ramaraj Agro Mills Ltd., having its office at 110, Dr. Radhaakrishnan Road, Madras, dt. 19.5.1996,
Ex. P-613	Xerox true copy of Form No. 32 by M/s Bharani Beach Resorts Pvt. Ltd., regarding appointment of V.N. Sudhakaran, J. Elavarasi & others as Addl. Directors of the Board, dt. 14.2.1995,
Ex. P-614	Xerox true copy of Form No. 18 of M/s Ramaraj Agro Mills Ltd., regarding change of its office to Shop No. 21, 1st Floor, Wellington Plaza, No. 90, Anna Salai,at Madras, dt. 14.2.1995,
Ex. P-615	Xerox true copy of Form No. 32 by M/s Ramaraj Agro Mills Ltd., regarding resignation of V.N. Sudhakaran, J. Elavarasi & S. Prabha from the Board & appointment of Ganesh Rajan & others as Addl. Directors, dt. 11.7.1996,
Ex. P-616	Xerox true copy of Form No. 32 by M/s Ramaraj Agro Mills Ltd., regarding resignation of Ganesh Rajan, Karthikeyan & others from the Board & appointment of A. Kuppusamy & A. ;Mariasami as Addl. Directors, dt. 8.9.1997,
Ex. P-617	Xerox true copy of Certificate of Incorporation of Super Duper TV Pvt. Ltd., in No. 29124/94 by the Registrar of Companies, dt. 3.11.1994,
Ex. P-618	Xerox true copy of Memorandum of Association of Super Duper TV Pvt. Ltd., filed before the Registrar of Companies, dt.

	19.10.1994,
Ex. P-619	Xerox true copy of Articles of Association of Super Duper TV Pvt. Ltd., filed before the Registrar of Companies, dt. 19.10.1994,
Ex. P-620	Xerox true copy of Form No. 18 by Super Duper TV Pvt. Ltd., having its office at No. 68, Habibullah Road,T. Nagar, Madras, dt. 3.11.1994,
Ex. P-621	Xerox true copy of Certificate of Incorporation of M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., in No. 18542/90, by the Registrar of Companies, dt. 2.1.1990,
Ex. P-622	Xerox true copy of Memorandum of Association of M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., filed before the Registrar of Companies, dt. 20.12.1989,
Ex. P-623	Xerox true copy of Articles of Association of M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., filed before the Registrar of Companies, dt. 20.12.1989,
Ex. P-624	Xerox true copy of Form No. 18 by M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., having its office at No. 3, 3rd St. Subramania Nagar, Moovarasampet, Madras, dt. 20.12.1989,
Ex. P-625	Xerox true copy of Form No. 32 by M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., regarding appointment of P. Khadar Md. As Director and K.M. Samudra Pandian as Managing Director, dt. 8.1.1995,
Ex. P-626	Xerox true copy of Form No. 32 by M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., regarding appointment of V.N. Sudhakaran as Director, dt. 5.6.1995,
Ex. P-627	Xerox true copy of Form No. 29 consent letter of V.N. Sudhakaran of M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., dt. 6.12.1994,
Ex. P-628	Xerox true copy of Form No. 32 by M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., regarding appointment of Sasikala & J. Elavarasi as Directors & resignation of Samudra Pandian & others from the Board, dt. 5.7.1995,

Ex. P-629	Xerox true copy of Form No. 29 of Sasikala as Director of M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., dt. 5.7.1995,
Ex. P-630	Xerox true copy of Form No. 29 of Elavarasi as Director of M/s Indo Doha Chemicals & Pharmaceuticals Pvt., Ltd., dt. 5.7.1995,
Ex. P-631	Xerox true copy of Certificate of Incorporation of M/s Anjaneya Printers Pvt., Ltd., by the Registrar of Companies, T.N., dt. 14.7.1993,
Ex. P-632	Xerox true copy of Memorandum of Association of M/s Anjaneya Printers Pvt., Ltd., filed before the Registrar of Companies, dt. 8.7.1993,
Ex. P-633	Xerox true copy of Articles of Association of M/s Anjaneya Printers Pvt., Ltd., filed before the Registrar of Companies, dt. 8.7.1993,
Ex. P-634	Xerox true copy of Form No. 18 by M/s Anjaneya Printers Pvt., Ltd., dt. 8.7.1993,
Ex. P-635	Xerox true copy of Form No. 18 by M/s Anjaneya Printers Pvt., Ltd., regarding change of office to No. 18, 3rd Streeet, East Abhiramapuram, Madras, dt. 26.11.1997,
Ex. P-636	Xerox true copy of Form No. 32 by M/s Anjaneya Printers Pvt., Ltd., regarding appointment of V. Thangamani as Diector, dt. 26.11.1997,
Ex. P-637	Xerox true copy of Form No. 32 by M/s Anjaneya Printers Pvt., Ltd., regarding resignation of V.N. Sudhakaran as Diector of the company, dt. 6.10.1998,
Ex. P-638	Xerox true copy of Form No. 8 by M/s Anjaneya Printers Pvt., Ltd., regarding the particulars of charges created for Rs. 75 lakh, dt. 19.1.1995,
Ex. P-639	Xerox true copy of Form No. 13 by M/s Anjaneya Printers Pvt., Ltd., regarding the particulars of charges created for Rs. 75 lakh signed by V.N. Sudhakaran,
Ex. P-640	Xerox true copy of Form No. 1 by M/s M/s. Riverway Agro Products (P) Ltd. regarding the declaration, dt. 12.10.1990,
Ex. P-641	Certified xerox copy of Evaluation report for the residential building bearing No. L/66 of Anna Nagar, Chennai, dt. 27.11.1996,
Ex. P-642	Certified xerox copy of Evaluation report for

	the residential building bearing No. 5, Murugesan Building, T. Nagar, Chennai, dt. 27.11.1996,
Ex. P-643	Certified xerox copy of Evaluation report for the residential building bearing No. 3/178C, Vettuvankeni, Chennai, dt. 24.10.1996,
Ex. P-644	Certified xerox copy of Evaluation report for the residential building bearing No. 1, Murphy Street, Akharai, Chennai, dt. 29.10.1996,
Ex. P-645	Certified xerox copy of Evaluation report in respect of Grape garden Farm house at Jeedimetla and Perbasheerbad villages in Rangareddy Dist. of A.P., dt. 8.12.1996,
Ex. P-646	True certified copy of sale deed executed by Rajagopalan & Srinivasan in favour of Mrs. N. Sasikala for Rs. 6 lakh, dt. 14.8.1991,
Ex. P-647	True certified copy of sale deed executed by T. Prabhash Kumar as power agent for T. Krishna Kumari in favour of Lex Property Development (P) Ltd., for Rs. 1,71,395/-, dt. 28.4.1994,
Ex. P-648	True certified copy of sale deed executed by T. Prabhash Kumar as power agent for T. Krishna Kumari in favour of Lex Property Development (P) Ltd., for Rs. 1,71,395/-, dt. 29.4.1994,
Ex. P-649	True certified copy of sale deed executed by T. Prabhash Kumar in favour as power agent for T. Krishna Kumari of Lex Property Development (P) Ltd., for Rs. 1,71,395/-, dt.
Ex. P-650	True certified copy of sale deed executed by T. Prabhash Kumar as power agent for Ajay Khaitan in favour of Lex Property Development (P) Ltd., for Rs. 1,71,395/-,
Ex. P-651	True certified copy of lease deed entered into between Jaya Publications & Plant Constructions Pvt. Ltd., for a period of 11 months, dt. 22.1.1993,
Ex. P-652	Xerox copy of extension of lease deed of Ex. P-651 for a further period of 11 months, dt. 22.12.1993,
Ex. P-653	True certified copy of lease deed entered into between Jaya Publications & MAC Civil Engineers Ltd., for a period of 11 months, dt. 14.11.1994,

Ex. P-654	True certified copy of rent deed entered into between Jaya Publications & MAC Civil Engineers Ltd., for a period of 11 months, dt. 7.11.1995,
Ex. P-655	True certified xerox copy of lease deed entered into between Jaya Publications & Plant Constructions Pvt. Ltd., for a period of 11 months, dt. 22.12.1993,
Ex. P-656	True certified xerox copy of lease deed entered into between Jaya Publications & MAC Civil Engineers Ltd., for a period of 11 months, dt. 14.11.1994,
Ex. P-657	True certified xerox copy of lease deed entered into between Jaya Publications & MAC Civil Engineers Ltd., for a period of 11 months, dt. 7.11.1995,
Ex. P-658	True certified xerox copy of lease ageement entered into between M/s Agro Cargo Transport Ltd., Madras and Mrs. J. Elavarasi for a period of one year, dt. 5.3.1993,
Ex. P-659	True certified xerox copy of lease ageement entered into between M/s Agro Cargo Transport Ltd., Madras and V.N. Sudhakaran for a period of one year, dt. 5.3.1993,
Ex. P-660	Letter from Meadow Agro Farms Pvt. Ltd., Madras to the Dist. Collector, Chengalpattu, dt. 4.6.1994,
Ex. P-661	Evaluation report given by PW 107 in respect of Farm House Building at Sirudhavur in Chengalpattu,
Ex. P-662	Evaluation report given by PW 107 in respect of Farm House at Payyanoor in Chengalpattu,
Ex. P-663	Evaluation report given by PW 107 in respect of Anjaneya Press at Door No. 48, Jawaharlal Nehru Road, Industrial Estate, Guindy, Chennai,
Ex. P-664	Evaluation report given by PW 115 in respect of value of machineries at Anjaneya Press at Door No. 48, Jawaharlal Nehru Road, Industrial Estate, Guindy, Chennai,
Ex. P-665	Evaluation report given by PW 115 in respect of value of machineries at Metal King Industries, Vi. Ka. Industrial Estate, Guindy, Chennai, dt. 4.12.1996,
Ex. P-666	Evaluation report given by PW 116 in respect

	of Door No. 21, Padmanabha Street, T. Nagar, Chennai, dt. 15.11.1996,
Ex. P-667	Evaluation report given by PW 116 in respect of building in plot No. 149 & 150, TTK Road, Sriram Nagar, chennai, dt. 15.11.1996,
Ex. P-668	Evaluation report given by PW 116 in respect of residential buildings (4 Nos.) in Sy. No. 1/240, Enjambakkam, Chennai, dt. 30.11.1996,
Ex. P-669	Evaluation report given by PW 116 in respect of Seal Shell Avenue in No. 2/1B-3 Apt. at Sholinganallur, dt. 30.12.1996,
Ex. P-670	Evaluation report given by PW 116 in respect of Door No. 19, Pattammal Street, Mylapore, Chennai, dt. 30.12.1996,
Ex. P-671	Evaluation report given by PW 116 in respect of residential building in the compound bearing Door No. 36, Poes Garden, Mylapoe, Chennai, dt. 31.12.1996,
Ex. P-672	Layout plan and other plans of No. 36, Poes Garden, Chennai,
Ex. P-673	Evaluation report along with plans given by PW 117 in respect of the buildings at Plot No. 7, East Coast Road, Neelankarai, Chennai, dt. 24.12.1996,
Ex. P-674	Evaluation report along with plans given by PW 117 in respect of the buildings for the workers shed at MF 9, Guindy Industial Estate, Chennai, dt. 26.12.1996,
Ex. P-675	Evaluation report along with plans given by PW 117 in respect of the security sheds and anciallary buildings at MF 9, Guindy Industial Estate, Chennai, dt. 28.1.1997,
Ex. P-676	Evaluation report along with plans given by PW 117 in respect of the value of dismandling the buildings, dt. 26.12.1996,
Ex. P-677	Evaluation report along with plans given by PW 117 in respect of the value of the buiulding, dt. 26.12.1996,
Ex. P-678	File relating to the statment of account of Kapoor's Furnishing Fabricks, Madras regarding the cash received from J. Jayalalitha,
Ex. P-679	File relating to the xerox copy of statement of account of IOB for1992-93,
Ex. P-680	Xerox copy of statement of account of Saleem

	Stores, Madras,
Ex. P-681	Application for registration as a Dealer by A-3 as MD of Super Duper TV Pvt. Ltd. in Form D,
Ex. P-682	Certificate of registration of Super Duper TV Pvt. Ltd., Madras by CTO, Madras, dt. 8.5.'95,
Ex. P-683	,,
Ex. P-684	Office copy of of notice from CTO, Madras to Super Duper TV Pvt., Ltd.,, dt. 19.8.1996,
Ex. P-685	Xerox copy of applciation for registration by A-2 & A-3 for Anjaneya Printers Pvt., Ltd.,
Ex. P-686	Xerox copy of certificate of registration of Anjaneya Printers Pvt., Ltd., issued by CTO, Guindy, Madras,
Ex. P-687	Xerox copy of certificate of registration by CTO, Guindy, Madras of Anjaneya Printers Pvt., Ltd., dt. 8.8.1994,
Ex. P-688	Xerox copy of application in Form D for registration by A-2 as Prop. of Marble Marvels,
Ex. P-689	Xerox copy of Form D-1 of certificate of registration of Marble Marvels issued by CTO, Guindy, Madras, dt. 8.8.1994,
Ex. P-690	Xerox copy of Form B of certificate of registartion by the Central Sales Tax of Marble Marvels, Madras issued by CTO, Guindy, Madras, dt. 8.8.1994,
Ex. P-691	Application and declaration in Form D for registration by V. Dinakaran, partner of M/s Jaya Publications, Madras, dt. 23.9.1988,
Ex. P-692	Certificate of registration for Jaya Publications, Madras issued by CTO, Mylapore, dt. 29.9.1988,
Ex. P-693	The Ceantral Sales Tax certificate of registration of Jaya Publications, Madras issued by CTO, Mylapore, dt. 29.9.1988,
Ex. P-694	Certified xerox copy of pay bill of A-1 for the period from 25.6.1991 to 31.7.1991,
Ex. P-695	Certified xerox copy of pay bill of A-1 for the period from 1.8.1991 to 31.8.1991,
Ex. P-696	Certified xerox copy of pay bill of A-1 for September, 1991,
Ex. P-697	Certified xerox copy of pay bill of A-1 for October, 1991 to September, 1993,
Ex. P-698	Inventory and Valuation report of jewels found

	in No. 36, Poes Garden, Chennai, dt. 12.12.1996,
Ex. P-699	Inventory and Valuation report of jewels found in No. 31-A, Poes Garden, Chennai, dt. 12.12.1996,
Ex. P-700	Inventory and Valuation report of jewels found in No. 36 & 31-A, Poes Garden, Chennai, dt. 12.12.1996,
Ex. P-701	Report of evaluation of silver articles found in No. 36, Poes Garden, Chennai, dt. 12.12.1996,
Ex. P-702	Seizure mahazar for seizure of 7 watches & 2 watch boxes black in colour and attached with gold coated locking system in No. 36, Poes Garden, Chennai, dt.20.12.1996,
Ex. P-703	Seizure mahazar for seizure of jewels found in Door No. 36 & 31-A, Poes Garden, Chennai, dt. 20.12.1996
Ex. P-704	Certificate by PW 125 Vasudevan regarding weighment and appraisal of jewels in the presence of Registrar, City Civil Court, Madras, dt. 23.12.1996,
Ex. P-705	Proceedings drawn for the assessment of jewels at the house of Sivaji Ganeshan at No. 16, Sivaji Ganeshan Road, T. Nagar, Chennai, dt. 14.2.1997
Ex. P-706	56 pages of Short Notes prepared by PW 125 for weighing the jewels in No. 36, Poes Garden, Chennai,
Ex. P-707	24 pages of Short Notes prepared by PW 125 for weighing the jewels in No. 31-A, Poes Garden, Chennai,
Ex. P-708	Proceedings drawn for meeting J. Jayalalitha at the office of the Commissioner of Police, Egmore, Chennai, dt. 7.12.1996,
Ex. P-709	Observation mahazar prepared by Addl. SP & signed by PW 126 & others in the house at No. 36, Poes Garden, Chennai, dt. 7.12.1996,
Ex. P-710	Inventory mahazar prepared by Addl. SP & signed by PW 126 & others in the house at No. 36, Poes Garden, Chennai, dt. 9.12.1996,
Ex. P-711	Inventory mahazar prepared by Addl. SP & signed by PW 126 & others in the house at No. 36, Poes Garden, Chennai, dt. 10.12.1996,

Ex. P-712	Inventory mahazar prepared by Addl. SP & signed by PW 126 & others in the servant quarters in the house at No. 36, Poes Garden, Chennai, dt. 11.12.1996,
Ex. P-713	Search list No. 971632 in respect of building at house No. 35, Poes Garden, Chennai, dt. 7.12.1996,
Ex. P-714	Letter by Addl. SP to A-1 and endorsement of A-1, dt. 7.12.1996,
Ex. P-715	Evaluation of sarees in the house of A-1, dt. 20.12.1996,
Ex. P-716	Proceedings drawn in Inspector of Police, V & AC and signeds by PW 126 for taking better quality of pictures in No. 36, Poes Garden, Chennai, dt. 21.12.1996,
Ex. P-717	True xerox copy of sale deed executed by A.S. Anbalagan as power of attorney agent of S. Ganapathy & others in favour of Lex Property Development (P) Ltd., Madras in respect of a plot & house situate at Pudupakkam in Tanjore Town, dt. 14.4.1995,
Ex. P-718	File relating to TN Housing Board, Besant Nagar, Madras regarding allotment of plot No. E-83/A to A-3 at Besant Nagar & 3 plots to others,
Ex. P-719	File relating to TN Housing Board, Anna Nagar, Madras regarding allotment of plot No. 524-N to J. Ilavarasi at Anna Nagar,
Ex. P-720	Xerox copy of GO No. 375, dt. 23.6.1992 issued by Housing & Urban Development Dept.,
Ex. P-721	Application given by A-3 to TN Housing Board for allotment of a flat, dt. 29.7.1992,
Ex. P-722	Declaration given by A-3 to TNHB,
Ex. P-723	Income certificate gien by the Tahsildar, Mambalam-Guindy with regard to the income of A-3, dt. 28.7.1992,
Ex. P-724	Nativity certificate given by the Tahsildar, Mambalam-Guindy to A-3, dt. 28.7.1992,
Ex. P-725	Official receipt for Rs. 2,88,750/- given to A-3 by TNHB, dt. 30.7.1992,
Ex. P-726	Official receipt for Rs. 100/- given to A-3 by TNHB, dt. 30.7.1992,
Ex. P-727	Office copy of letter by TNHB to A-3 regarding handing over of plot No. E.83/A at Besant

	Nagar, dt. 3.9.1992,
Ex. P-728	Transfer certificate by Suryeyor, TNHB, South Div. to A-3 with regard to plot No. E.83/A at Besant Nagar, dt. 7.9.1992,
Ex. P-729	Xerox copy of GO No. 485, dt. 30.7.1992 by Housing & Uban Development Dept. regarding allotment of plot No. 524 in Anna Nagar, Madras to A-4,
Ex. P-730	Application form by A-4 to TNHB for allotment of a flat,
Ex. P-731	Receipt for Rs. 1,000/- by TNHB to A-4 towards EMD fees, dt. 2.9.1990,
Ex. P-732	Income certificate issued to A-4 by Tahsildar, Mylapore, Madras, dt.1.9.1992,
Ex. P-733	Residential certificate issued to A-4 by Tahsildar, Mylapore, Madras, dt. 1.9.1992,
Ex. P-734	Xerox copy of receipt for Rs. 2,34,813/- by TNHB to A-4 towards full costs, dt. 2.9.1992,
Ex. P-735	Xerox copy of receipt for Rs. 1,270/- by TNHB to A-4 towards fencing costs, dt. 3.9.1992,
Ex. P-736	Transfer certificate by Surveyor, TNHB to A-4 with regard to plot No. 524-N in A.A. Nagar scheme, dt. 23.10.1992,
Ex. P-737	Letter by A-4 to Executive Engineer and A.O., TNHB, Anna Nagar, Madras,
Ex. P-738	Office copy of letter by Asst. General Manager, TNHB regarding NOC in allotment of plot No. 524-N at A.A. Nagar, dt. 25.2.1993,
Ex. P-739	Proceedings of evaluation of 7 wrist watches seized in Cr. No. 13/AC/96/HQs., dt. 27.12.1996,
Ex. P-740	Proceedings of evaluation of 91 wrist watches seized in Cr. No. 13/AC/96/HQs., dt. 18.12.1996,
Ex. P-741	Proceedings of evaluation of cheppals at No. 36, Poes Garden, Madras, dt. 17.12.1996,
Ex. P-742	Xerox copy of trust deed No. 9/1995 executed by J. Jayalalitha in the name of Puratchi Thalaivan Dr. MGR Trust, dt. 11.1.1995,
Ex. P-743	Application by A-3 and A-4 being the partners of Firm A.P. Advertising Services for registration of Firm, dt. 6.2.1995,
Ex. P-744	Form C acknowledgment of

	registation of Firm by Registrar of Firms, Madras, dt. 6.2.1995,
Ex. P-745	Application by A-2 to A-4 and M/s Lex Property Development (P) Ltd., for registration of the Firm Vigneswara Builders, dt. 15.2.1995,
Ex. P-746	Form C acknowledgment of registation of Firm by Registrar of Firms, Madras for Vigneswara Builders, dt. 15.2.1995,
Ex. P-747	Application for registration of the Firm by A-2 to A-4 & M/s Lex Property Development (P) Ltd., for registration of Firm Lakshmi Constructions dt. 15.2.1995,
Ex. P-748	Form C acknowledgment of registration of Firm Lakshmi Constructions by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-749	Application for registration of the Firm by A-2 to A-4 & M/s Lex Property Development (P) Ltd., for registration of Firm Gopal Promoters, dt. 15.2.1995,
Ex. P-750	Form C acknowledgment of registration of Firm Gopal Promotors by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-751	Application for registration of the Firm Sakthi Construciutons by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-752	Form C acknowledgment of registration of Firm Sakthi Construciutons by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-753	Application for registration of the Firm Namasivaya Housing Development by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-754	Form C acknowledgment of registration of Firm Namasivaya Housing Development by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-755	Application for registration of the Firm Ayyappa Property Development by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-756	Form C acknowledgment of registration of Firm Ayyappa Property Development by Registrar of Firms, Madras dt. 15.2.1995,

Ex. P-757	Application for registration of the Firm Sea Enclave by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-758	Form C acknowledgment of registration of Firm Sea Enclave by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-759	Application for registration of the Firm Navasakthi Contractors and Builders by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-760	Form C acknowledgment of registration of Firm Navasakthi Contractors and Builders by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-761	Application for registration of the Firm Oceanic Construcitons by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-762	Form C acknowledgment of registration of Firm Oceanic Construcitons by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-763	Application for registration of the Firm Green Garden Apartments by A-2 to A-4 & M/s Lex Property Development (P) Ltd., dt. 15.2.1995,
Ex. P-764	Form C acknowledgment of registration of Firm Green Garden Apartments by Registrar of Firms, Madras dt. 15.2.1995,
Ex. P-765	Proceedings drawn at No. 36, Poes Garden, Chennai to assess the value of sarees, dt. 17.12.1996,
Ex. P-766	Evaluation report of sarees by the Manager, Designs, Co-optex, dt. 11.2.1997,
Ex. P-767	Xerox certified copy of trust deed No. 9/1995 executed by J. Jayalalitha in the name of Puratchi Thalaivan Dr. MGR Trust, dt. 11.1.1995,
Ex. P-768	Certified xerox true copy of the sale deed No. 641/93 executed by M/s Holiday Spots Pvt., Ltd. by M.D. J.A. Tajuddeen in favour of M/s Sasi Enterprises, Madras, dt. 30.6.1993,
Ex. P-769	Certified xerox true copy of the sale deed executed by M/s Holiday Spots Pvt., Ltd. by M.D. J.A. Tajuddeen in favour of M/s Sasi

	Enterprises, Madras, dt. 20.9.1989,
Ex. P-770	Certified xerox true copy of the sale deed executed by M/s Holiday Spots Pvt., Ltd. by M.D. J.A. Tajuddeen in favour of M/s Sasi Enterprises, Madras, dt. 24.1.1992,
Ex. P-771	Certified xerox true copy of the sale deed executed by S.K. Venkata Rao in favour of minor J. Vivek, dt. 20.9.1994,
Ex. P-772	Certified xerox true copy of the sale deed executed by B. Lakshmi & B. Sivasankar in favour of M/s Ramaraj Agro Mills Ltd., Madras, dt. 9.1.1995,
Ex. P-773	File relating to TN Small Industries Development Corpn., Ltd., Madras for allotment of plot No. DP6-1 at SIDCO Industrial Estate, Thirumazhisai by V.N. Sudhakaran, Anjaneya Printers Pvt., Ltd.,
Ex. P-774	Application by A-2 to Minister for Housing and Urban Development, Madras for allaotment of a flat at Green Garden, Madras,
Ex. P-775	Office Note by PW 143 regarding circulation of file of J. Elavarasi, Madras for allotment of HIG flat, Madras, dt. 18.6.1992,
Ex. P-776	Orders passed by the Minister Selvaganapathy in Ex. P-775, dt. 22.6.1992,
Ex. P-777	Copy of the GO No. 374 issued by Housing and Urban Development Dept, dt. 23.6.1992 alloting the HIG Flat No. 10 at Egmore to J. Elavarasi,
Ex. P-778	Returned cover addressed to A-4 (empty cover),
Ex. P-779	Orders passed by the Minister Selvaganapathy on 7.4.1993 in the Office Note,
Ex. P-780	True copy of GO No. 182, dt. 21.4.1993 issued by the Housing and Urban Development Dept. Madras cancelling allotment of HIG Flat No. 10 at Egmoe, dt. 21.4.1993,
Ex. P-781	Proceedings drawn by Veerabahu, Executive Engineer, PWD, Trichy in DV & AC Cr. No. 13/96/HQ., dt. 1.4.1997,
Ex. P-782	Evaluation report of House No. 102, 3rd Cross, Ponnagar, Trichi, dt. 10.4.1997,
Ex. P-783	Cheque No. 597132 of Canara Bank in A/c No. 2018 for Rs. 14,000/- signed by A-1

	issued to Sri Venkateswara Cine Engineering Works, dt. 9.10.1995,
Ex. P-784	Cheque No. 090979 of Canara Bank in A/c No. 2018 for Rs. 25,000/- signed by A-1 issued to V. Kishore, dt. 22.8.1995,
Ex. P-785	Counter-foil No. A-18001 for Rs. 20,831/- of Milan Jyothi Dress Fabrics, Chennai, dt. 18.3.1994,
Ex. P-786	Counter-foil No. B-15832 for Rs. 12,500/- of Milan Jyothi Garden Retail shop, Chennai, dt. 18.3.1994,
Ex. P-787	Counter-foil No. B-15833 for Rs. 12,500/- of Milan Jyothi Garden Retail shop, Chennai, dt. 18.3.1994,
Ex. P-788	Statement showing the particulars of payment of SC charges, Dev. Charges, SD & MCD etc. by Assst. Accounts officer, Guindy, dt. 7.4.1997,
Ex. P-789	Copy of requisition for tansfer of name by M/s Jaya Publilcations to TNEB., for A/c No. 211-11-197 and 211-11-180,
Ex. P-790	Copy of requisition by M/s Jaya Publications for rvised test report to TNEB for A/c No. 211-11-273,
Ex. P-791	Copoy of requisition by MF 9, Industrial Estate, Guindy to TNEB,
Ex. P-792	Copy of registration by M/s Sasi Enterprises, Guindy in A/c No. 211-11-303 for test report to TNEB,
Ex. P-793	Copy of requisition for revised test report by M/s Sastri Manufacturers in A/c No. 211-05-141 to TNEB.,
Ex. P-794	Copy of requisition for test report by M/s Sastri Manufacturers in A/c No. 211-05-142 to TNEB.,
Ex. P-795	Copy of application for supply of power for industrial purpose by Uni Offset Printers, Madras to TNEB.,
Ex. P-796	Copy of application for supply of power for industrial purpose by M/s Amar Enterprises, Madras to TNEB.,
Ex. P-797	Copy of application for supply of low tension energy by M/s Anjaneya Printers for service connection to TNEB.,

Ex. P-798	Statement of electric consumption charges for Jaya Publications from June, 1991 to April, 1996 for A/c No. 211-11-261,
Ex. P-799	Statement of electric consumption charges for Jaya Publications from June, 1991 to April, 1996 for A/c No. 211-11-302,
Ex. P-800	Statement of electric consumption charges for M/s Sastri Manufacturers from June, 1991 to April, 1996 for A/c No. 211-05-141,
Ex. P-801	Statement of electric consumption charges for M/s Sastri Manufacturers and Co., from June, 1991 to April, 1996,
Ex. P-802	Statement of electric consumption charges for M/s Uni Offset Printers from June, 1991 to April, 1996,
Ex. P-803	Statement of electric consumption charges for M/s Amar Enterprises from June, 1991 to April, 1996,
Ex. P-804	Statement of electric consumption charges for M/s Anjaneya Printers from June, 1991 to April, 1996,
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Ex. P-806	Statement of electric consumption charges for M/s Jaya Publications from June, 1991 to April, 1996,
Ex. P-807	Statement of electric consumption charges for M/s Jaya Publications from June, 1991 to April, 1996,
Ex. P-808	Statement of electric consumption charges for M/s Sasi Enterprises from June, 1991 to April, 1996,
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Ex. P-811	Letter from Super Duper TV Pvt., Ltd., to the Chairman, SIDCO, Madras, dt. 17.4.1995 along with a draft for Rs. 15.75 lakh for allotment of shed Nos. 3, 4 and 5,
Ex. P-812	File relating to allotment of 4 grounds of land in Madurai Industrial Estate to A-4 by TNSIDCO,
Ex. P-813	Appliciton by J. Elavarasi for allotment of 4

	grounds of land in Madurai to TNSIDC Ltd., Madras, dt. 17.7.1995,
Ex. P-814	Allotment order by TNSIDC Ltdd., in respect of 9600 Sq.ft. of land in Madurai Industrial Estate to J. Elavarasi, dt. 18.7.1995,
Ex. P-815	Carbon copy of allotment order in Ex. P-814, dt. 18.7.1995,
Ex. P-816	Xerox copy of receipt No. D6-381 by TNSIDC Ltd., Madras for payment of Rs. 1,000/- to J. Elavarasi, dt. 18.7.1995,
Ex. P-817	Unregistered house rent agreement entered into between A-1 & Rangammal in respect of Door No. 163 of Govindappa Chetty Street, Bargur for a period of 5 years, dt. 12.1.1992,
Ex. P-818	Cheque of Canara Bank bearing No. 562810 for Rs. 4,000/- issued by A-1 to V. Rangammal, dt. 15.3.1993,
Ex. P-819	Cheque of Canara Bank bearing No. 128135 for Rs. 7,000/- issued by A-1 to V. Rangammal, dt. 5.5.1994,
Ex. P-820	Cheque of Canara Bank bearing No. 090957 for Rs. 7,000/- issued by A-1 to V. Selvaraj, dt. 17.7.1995,
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Ex. P-822	File relating to the report and the valuation of the existing buildings of Ramaraj Agro Mills Ltd., at Vandampalai, Thiruvarur by PW 153,
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Ex. P-825	Ledger of Five Star for the year 1992-93,
Ex. P-826	Account of A-2 in page No. 189 & 190 in Ex. P-825
Ex. P-827	Ledger of Five Star for the year 1993-94,
Ex. P-828	Account of A-2 in page No. 155 in Ex. P-827,
Ex. P-829	Ledger of Five Star for the year 1994-95,
Ex. P-830	Account of A-2 in page No. 143 in Ex. P-829,
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Ex. P-834	Cheque No. 575418 of Canara Bank in A/c No. 2196 for Rs. 2,505/- issued to Five Star, dt. 1.3.1993,
Ex. P-835	Cheque No. 575426 of Canara Bank in A/c No. 2196 for Rs. 1,803.31 issued to Five Star, dt.2.4.1993,
Ex. P-836	Cheque No. 575432 of Canara Bank in A/c No. 2196 for Rs. 2,178.25 issued to Five Star, dt.4.5.1993
Ex. P-837	Cheque No. 575435 of Canara Bank in A/c No. 2196 for Rs. 1,806.41 issued to Five Star, dt. 3.6.1993,
Ex. P-838	Cheque No. 575440 of Canara Bank in A/c No. 2196 for Rs. 1,458.04 issued to Five Star, dt. 2.7.1993,
Ex. P-839	Cheque No. 575446 of Canara Bank in A/c No. 2196 for Rs. 2,380/- issued to Five Star, dt. 1.8.1993,
Ex. P-840	Cheque No. 575450 of Canara Bank in A/c No. 2196 for Rs. 1,975/- issued to Five Star, dt. 1.9.1993,
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Ex. P-845	Cheque No. 87341 of Canara Bank in A/c No. 2196 for Rs. 2,676.58 issued to Five Star, dt. 2.5.1994,
Ex. P-846	Cheque No. 87343 of Canara Bank in A/c No. 2196 for Rs. 4,045.59 issued to Five Star, dt. 31.5.1994,
Ex. P-847	Cheque No. 87349 of Canara Bank in A/c No. 2196 for Rs. 1,935/- issued to Five Star, dt. 1.7.1994,
Ex. P-848	Cheque No. 82102 of Canara Bank in A/c No. 2196 for Rs. 1,939.77 issued to Five Star, dt.

	2.8.1994,
Ex. P-849	Cheque No. 82112 of Canara Bank in A/c No. 2196 for Rs. 1,475/- issued to Five Star, dt. 1.9.1994,
Ex. P-850	Cheque No. 82119 of Canara Bank in A/c No. 2196 for Rs. 2,140/- issued to Five Star, dt. 1.10.1994,
Ex. P-851	Cheque No. 82127 of Canara Bank in A/c No. 2196 for Rs. 2,627/- issued to Five Star, dt. 3.12.1994,
Ex. P-852	Cheque No. 82133 of Canara Bank in A/c No. 2196 for Rs. 2,294/- issued to Five Star, dt. 7.1.1995,
Ex. P-853	Cheque No. 82142 of Canara Bank in A/c No. 2196 for Rs. 3,678/- issued to Five Star, dt. 2.2.1995,
Ex. P-854	Cheque No. 82155 of Canara Bank in A/c No. 2196 for Rs. 3,501/- issued to Five Star, dt. 3.3.1995,
Ex. P-855	Cheque No. 82173 of Canara Bank in A/c No. 2196 for Rs. 2,340/- issued to Five Star, dt. 4.4.1995,
Ex. P-856	Cheque No. 82183 of Canara Bank in A/c No. 2196 for Rs. 3.847/- issued to Five Star, dt. 3.5.1995,
Ex. P-857	Report regarding value & weight of 19 items of jewellery of A-1 by Kirtilal Kalidas & Co., Coimbatore, dt. 17.11.1992,
Ex. P-858	Report regarding value & weight of 44 items of jewellery of A-1 by Kirtilal Kalidas & Co., Coimbatore, dt. 17.11.1992,
Ex. P-859	Report regarding value & weight of 69 items of jewellery of A-1 by Kirtilal Kalidas & Co., Coimbatore, dt. 17.11.1992,
Ex. P-860	Report regarding value & weight of 21 items of gold & 75 items of diamond jewellery of A-1 by Kirtilal Kalidas & Co., Coimbatore, dt. 17.11.1992,
Ex. P-861	File relating to Income Tax Returns for the assessment year 1964-65 of A-1,
Ex. P-862	File relating to Income Tax Returns for the assessment year 1965-66 of A-1,
Ex. P-863	File relating to Income Tax Returns for the assessment year 1966-67 of A-1,
Ex. P-864	File relating to Income Tax Returns for the

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Ex. P-865	File relating to Income Tax Returns for the assessment year 1968-69 of A-1,
Ex. P-866	File relating to Income Tax Returns for the assessment year 1969-70 of A-1,
Ex. P-867	File relating to Income Tax Returns for the assessment year 1970-71 of A-1,
Ex. P-868	File relating to Income Tax Returns for the assessment year 1971-72 of A-1,
Ex. P-869	File relating to Income Tax Returns for the assessment year 1972-73 of A-1,
Ex. P-870	File relating to Income Tax Returns for the assessment year 1973-74 of A-1,
Ex. P-871	File relating to Income Tax Returns for the assessment year 1974-75 of A-1,
Ex. P-872	File relating to Income Tax Returns for the assessment year 1975-76 of A-1,
Ex. P-873	File relating to Income Tax Returns for the assessment year 1976-77 of A-1,
Ex. P-874	File relating to Income Tax Returns for the assessment year 1977-78 of A-1,
Ex. P-875	File relating to Income Tax Returns for the assessment year 1978-79 of A-1,
Ex. P-876	File relating to Income Tax Returns for the assessment year 1979-80 of A-1,
Ex. P-877	File relating to Income Tax Returns for the assessment year 1980-81 of A-1,
Ex. P-878	File relating to Income Tax Returns for the assessment year 1981-82 of A-1,
Ex. P-879	File relating to Income Tax Returns for the assessment year 1982-83 of A-1,
Ex. P-880	File relating to Income Tax Returns for the assessment year 1983-84 of A-1,
Ex. P-881	File relating to Income Tax Returns for the assessment year 1984-85 of A-1,
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Ex. P-883	File relating to Income Tax Returns for the assessment year 1986-87 of A-1,
Ex. P-884	File relating to Wealth Tax Returns for the assessment year 1966-67 of A-1,
Ex. P-885	File relating to Wealth Tax Returns for the assessment year 1967-68 of A-1,
Ex. P-886	File relating to Wealth Tax Returns for the assessment year 1968-69 of A-1,

Ex. P-887	File relating to Wealth Tax Returns for the assessment year 1969-70 of A-1,
Ex. P-888	File relating to Wealth Tax Returns for the assessment year 1970-71 of A-1,
Ex. P-889	File relating to Wealth Tax Returns for the assessment year 1971-72 of A-1,
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Ex. P-891	File relating to Wealth Tax Returns for the assessment year 1973-74 of A-1,
Ex. P-892	File relating to Wealth Tax Returns for the assessment year 1974-75 of A-1,
Ex. P-893	File relating to Wealth Tax Returns for the assessment year 1975-76 of A-1,
Ex. P-894	File relating to Wealth Tax Returns for the assessment year 1976-77 of A-1,
Ex. P-895	File relating to Wealth Tax Returns for the assessment year 1977-78 of A-1,
Ex. P-896	File relating to Wealth Tax Returns for the assessment year 1978-79 of A-1,
Ex. P-897	File relating to Wealth Tax Returns for the assessment year 1979-80 of A-1,
Ex. P-898	Certified copy of Wealth Tax statement of A-1 for the assessment year 1980-81,
Ex. P-899	Certified copy of Wealth Tax statement of A-1 for the assessment year 1981-82,
Ex. P-900	Certified copy of Wealth Tax statement of A-1 for the assessment year 1982-83,
Ex. P-901	Certified copy of Wealth Tax statement of A-1 for the assessment year 1983-84,
Ex. P-902	Certified copy of Wealth Tax statement of A-1 for the assessment year 1984-85,
Ex. P-903	Certified copy of Wealth Tax statement of A-1 for the assessment year 1985-86,
Ex. P-904	Certified copy of Wealth Tax statement of A-1 for the assessment year 1986-87,
Ex. P-905	Certified xerox copy of sale deed executed by Muniyan in favour of V.N. Sudhakaran for Rs. 82,500/-, dt. 15.5.1994,
Ex. P-906	Certified xerox copy of sale deed executed by Mrs. Shanthi Subramanian & her 2 sons in favour of M/s Green Farm Houses represented by its partner V.N. Sudhakaran for Rs. 1,07,000/-, dt. 12.6.1994,

Ex. P-907	Certified xerox copy of sale deed executed by Mrs. Shanthi Subramanian & her 2 sons in favour of M/s Green Farm Houses represented by its partner V.N. Sudhakaran for Rs. 1,07,000/-, dt. 12.6.1994,
Ex. P-908	Certified xerox copy of sale deed executed by A.V. Sandeep Subramanian in favour of M/s Green Farm Houses represented by its partner V.N. Sudhakaran for Rs. 1,07,000/-, dt. 12.6.1994,
Ex. P-909	Certified xerox copy of sale deed executed by Yakul Bhai & 2 others in favour of J Farm Houses for Rs. 2,50,000/-, dt. 9.12.1994,
Ex. P-910	Certified xerox copy of sale deed executed by N. Sasikala in favour of Medow Agro Farms Pvt., Ltd., for Rs. 1,45,000/-, dt. 27.6.1995,
Ex. P-911	Certified xerox copy of sale deed executed by N. Sasikala in favour of Medow Agro Farms Pvt., Ltd., for Rs. 1,45,000/-, dt. 27.6.1995,
Ex. P-912	Certified xerox copy of sale deed executed by Vasantha Bai & another in favour of N. Sasikala for Rs. 3,46,500/-, dt. 16.7.1995,
Ex. P-913	Certified xerox copy of sale deed executed by Ashok Kumar & another in favour of N. Sasikala for Rs. 2,04,000/-, dt. 16.7.1995,
Ex. P-914	Copy of receipt by Dist. Registrar for payment of deficit stamp charges, dt. 17.2.1995,
Ex. P-915	Letter from N. Sasikala as partner of Jaya Publications, Madras to the Manager, Indian Bank of Abhiramapuram Branch, Madras, dt. 21.5.1992,
Ex. P-916	Copy of letter at Ex. P-915, dt. 21.5.1992,
Ex. P-917	Xerox copy of agreement of sale executed by TNSIC Ltd., in favour of M/s Jaya Publications represented by its partners J. Jayalalitha & N. Sasikala in respect of a land for a sum of Rs. 1,87,43,932/-, dt. 4.3.1992,
Ex. P-918	Xerox copy of letter from the office of the Appropriate Authority, Madras to the TNSIC Ltd., & M/s Jaya Publications, Madras, dt. 12.5.1992,
Ex. P-919	Letter from the Manager, Indian Bank of Abhiramapuram Branch to the Asst. General Manager, Indian Bank, Regional Office, Madras South, dt. 26.5.1992,

Ex. P-920	Letter from N. Sasikala, partner, M/s Jaya Publications, Madras to the Manager, Indian Bank of Abhiramapuram Branch, Madras, dt. 28.5.1992,
Ex. P-921	Telefacs by Dy. General. Manager, Madras to the Zonal Manager, Madras regarding transfer of the file, dt. 29.5.1992,
Ex. P-922	True xerox copy of statement of account of M/s Jaya Publications, Madras from 28.3.1992 to 25.6.1994,
Ex. P-923	A/c Opening Form of N. Sasikala for A/c No. 2196 in Canara Bank, Mylapore, Madras, dt. 1.12.1992,
Ex. P-924	Specimen signature card of N. Sasikala in C.A. No. 2196 in Canara Bank, Mylapore, Madras, dt. 1.12.1992,
Ex. P-925	Account opening Form of V.N. Sudakaran for A/c No. 24621 in Canara Bank, Mylapore, Madras, dt. 25.2.1992,
Ex. P-926	Specimen signature card of V.N. Sudakaran for A/c No. 24621 in Canara Bank, Mylapore, Madras, dt. 25.2.1992,
Ex. P-927	Account opening Form of V.N. Sudakaran for A/c No. 2220 in Canara Bank, Mylapore, Madras, dt. 7.4.1993,
Ex. P-928	Specimen signature card of V.N. Sudakaran for A/c No. 2220 in Canara Bank, Mylapore, Madras, dt. 7.4.1993,
Ex. P-929	Account opening Form of J. Elavarasi for A/c No. 2219 in Canara Bank, Mylapore, Madras, dt. 7.4.1993,
Ex. P-930	Specimen signature card of J. Elavarasi for A/c No. 2219 in Canara Bank, Mylapore, Madras, dt. 7.4.1993,
Ex. P-931	Account opening Form of J. Elavarasi for A/c No. 25389 in Canara Bank, Mylapore, Madras, dt. 22.1.1993,
Ex. P-932	Specimen signature card of J. Elavarasi for A/c No. 25389 in Canara Bank, Mylapore, Madras, dt. 22.1.1993,
Ex. P-933	Account opening Form of Vinod Video Vision for A/c No. 2133 in Canara Bank, Mylapore, Madras, dt. 3.2.1992,
Ex. P-934	Specimen signature card of N. Sasikala, Vinod Video Vision for A/c No. 2133 in Canara

	Bank, Mylapore, Madras, dt. 3.2.1992,
Ex. P-935	Certified copy of sale deed executed by Jaspal Singh in favour of N. Sasikala for Rs. 5 lakh in respect of ground and 1st floor in plot No. 16 situate at Ippavabi, Secunderabad, dt. 2.3.1992,
Ex. P-936	Statement of account of S.B. No. 20614 of Central Bank of India, Secunderabad in the name of Ms. Jayalalitha from 25.3.1991 to 2.5.1997,
Ex. P-937	Statement of account of S.B. No. 22792 of Central Bank of India, Secunderabad in the name of N. Sasikala from 29.1.1993 to 17.9.1996,
Ex. P-938	Statement of year-wise particulars of approximate estimated cost of cultivation and income pertaining to grape Anab-e-Shahi and seedless varities cultivated in Hyderabad along with covering letter from the Asst. Director of Horticulture, Rangareddy Dist., to the Director of Horticulture, Hyderabad, dt. 19.2.1997,
Ex. P-939	Counter-foil of Bill Nos. 585 and 586 issued by Kumaran Silks, T. Nagar to J. Jayalalitha for the purchse of clothes,
Ex. P-940	Xerox copy of cheque No. 090993, dt. 5.9.1995 of Canara Bank, Mylapore Branch issued by A-1 to Kumaran Silks,
Ex. P-941	Xerox copy of sale deed executed by K. Viswanthan, Prop. of M/s Heatex Equipments, Madras in favour of M/s Jaya Publications represented by its partners J. Jayalalaitha & N. Sasikala for Rs. 3 lakh in respect of land and building, dt. 30.4.1990,
Ex. P-942	Chitta for No. 327 for Swaminathan of Villar village in Tanjore Dist. for fasli 1405,
Ex. P-943	Chitta for No. 526 for Neelavathi of Tanjore for fasli 1405,
Ex. P-944	Chitta for No. 610 for Palanivelu of Tanjore for fasli 1405,
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Ex. P-946	Chitta for No. 82-C for Vaithilingam Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-947	Chitta for No. 310-C for Karunakaram Pillai

	of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-948	Chitta for No. 311-C for Lambodharam Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-949	Chitta for No. 312 for Vijayendram Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
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Ex. P-951	Chitta for No. 314-C for Kodandarama Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-952	Chitta for No. 315 for Karunakaran Pillai & others of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-953	Chitta for No. 316-C for Vivekanandam Pillai & another of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-954	Chitta for No. 318 for Marakathammal of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-955	Chitta for No. 319 for Vijayendran Pillai & another of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-956	Chitta for No. 83 for Krishnaveni of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1405,
Ex. P-957	True xerox copy of Thandal Chitta for fasli 1405/July,1995 of Kurumbal village in A.T. Panneerselvam Dist.
Ex. P-958	Chitta of No. 97 for Kodandaraman of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1405,
Ex. P-959	Chitta for No. 257 for Margathammal of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1405,
Ex. P-960	Chitta for No. 343 for Lambodaram Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1405,
Ex. P-961	Chitta for No. 357 for Vijayadram Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1405,
Ex. P-962	Chitta for No. 53 for Karunakaran Pillai &

	another of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1405,
Ex. P-963	Chitta of No. 75-C for Vaithilingam Pillai of Kurumbal village in A.T. Panneerselvam Dist. for fasli 1384,
Ex. P-964	File relating to electricity EOS to 1 No. Agrl. SC under SFS to the Director, M/s. Riverway Agro Products (P) Ltd., (SF No. 399/6), Serakuklam,
Ex. P-965	File relating to electricity EOS to 1 No. Agrl. SC under SFS to the Director, M/s. Riverway Agro Products (P) Ltd., (SF No.467/2), Serakuklam,
Ex. P-966	File relating to electricity EOS to 1 No. Agrl. SC under SFS to the Director, M/s. Riverway Agro Products (P) Ltd., (SF No. 468/2), Serakuklam,
Ex. P-967	File relating to electricity EOS to 1 No. Agrl. SC under SFS to the Director, M/s. Riverway Agro Products (P) Ltd., (SF No. 461/1), Serakuklam,
Ex. P-968	File relating to TNEB, Chidambaram Electricity Distribution Circle, Seidunganallur in EOS to 2 Nos. Agrl. SC under SFS to the Director, M/s. Riverway Agro Products (P) Ltd., (SF No. 461/1), Serakuklam,
Ex. P-969	True xerox copy of extract of C.A. pass sheet of CA No. 2489 of M/s Jaya Publications in Canara Bank, Kellys, Madras,
Ex. P-970	True xerox copy of extract of CA pass sheet of OCC of M/s Jaya Publications in Canara Bank, Kellys, Madras,
Ex. P-971	True xerox copy of sanction of loan of Rs. 17 lakh to M/s Jaya Publications and payment particulars by Canara Bank, Kellys, Madras, dt. 19.12.1988,
Ex. P-972	True xerox copy of sanction of loan of Rs. 2,25,000/- to M/s Jaya Publications and payment particulars by Canara Bank, Kellys, Madras, dt. 3.2.1989,
Ex. P-973	True xerox copy of sanction of loan of Rs. 1,33,000/- to M/s Jaya Publications and payment particulars by Canara Bank, Kellys, Madras, dt. 28.2.1989,
Ex. P-974	True xerox copy of sanction of loan of Rs.1

	lakh to M/s Jaya Publications and payment particulars by Canara Bank, Kellys, Madras, dt. 10.2.1989,
Ex. P-975	True xerox copy of extract of SB A/c. No. 38671 of Canara Bank, Kellys Branch, Madras in the name of J. Jayalalitha,
Ex. P-976	True xerox copy of Account Opening Form of Miss. J. Jayalalitha, M.P. for A/c No. 36671 in Canara Bank, Kellys Branch, Madras, dt. 19.12.1988,
Ex. P-977	True xerox copy of extract of SB A/c. No. 38746 of Canara Bank, Kellys Branch, Madras in the name of Mrs. Sasikala,
Ex. P-978	True xerox copy of extract of CA pass sheet 2520 of Canara Bank, Kellys Branch, Madras in the name of Namadhu MGR,
Ex. P-979	Account opening Form of Ms. J. Jayalalitha for A/c No. 2018 in Canara Bank, Mylapore, Madras, dt. 12.10.1990,
Ex. P-980	Specimen signature card of Ms. J. Jayalalitha for A/c No. 2018 in Canara Bank, Mylapore, Madras, dt. 12.10.1990,
Ex. P-981	Account opening Form of Ms. J. Jayalalitha for A/c No. 23832 in Canara Bank, Mylapore, Madras, dt. 16.4.1991,
Ex. P-982	Specimen signature card of Ms. J. Jayalalitha for A/c No. 23832 in Canara Bank, Mylapore, Madras, dt. 16.4.1991,
Ex. P-983	Account opening Form of N. Sasikala for A/c No. 23218 in Canara Bank, Mylapore, Madras, dt. 23.5.1990,
Ex. P-984	Specimen signature card of N. Sasikala for A/c No. 23218 in Canara Bank, Mylapore, Madras, dt. 23.5.1990,
Ex. P-985	Account opening Form of M/s Sasi Enterprises for A/c No. 2061 in Canara Bank, Mylapore, Madras, dt. 21.3.1991,
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Ex. P-1029	Current Acc. opening Form by Super Duper TV Pvt., Ltd., Madras for A/c No. 1152 in Indian Bank, Abhiramapuram Branch, Madras, dt. 25.1.1995,
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Ex. P-1035	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for deositing of Rs. 1 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Kubendran, dt. 14.2.1995,
Ex. P-1036	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras of Rs. 5,73,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 22.2.1995,
Ex. P-1037	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras of Rs. 6,11,840/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152, dt. 24.2.1995,
Ex. P-1038	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for Rs. 3,55,000/- to the credit of Super Duper TV Pvt., Ltd., by Ram Vijayan, dt. 28.2.1995,
Ex. P-1039	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras of Rs. 1,75,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 2.3.1995,
Ex. P-1040	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for Rs. 11,55,000/- to the credit of Super Duper TV Pvt., Ltd., dt. 11.3.1995,
Ex. P-1041	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for Rs. 5,83,900/- to the

	credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 12.3.1995,
Ex. P-1042	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 3,85,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 14.3.1995,
Ex. P-1043	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 75,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 14.3.1995,
Ex. P-1044	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 2,10,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 14.3.1995,
Ex. P-1045	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 2 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 14.3.1995,
Ex. P-1046	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 65,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by Ram Vijayan, dt. 16.3.1995,
Ex. P-1047	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 65,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 18.3.1995,
Ex. P-1048	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 55,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 21.3.1995,
Ex. P-1049	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 2,95,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 S. Kubendran, dt. 21.3.1995,
Ex. P-1050	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 2 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 22.3.1995,
Ex. P-1051	Pay-in-slip of Indian Bank, Abhiramapuram

	Branch, Madras for depositing of Rs. 50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 24.3.1995,
Ex. P-1052	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 70,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 31.3.1995,
Ex. P-1053	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 2 lakh to the credit of Super Duper TV Pvt., Ltd.,in C.A. No. 1152 by S. Kubendran, dt. 31.3.1995,
Ex. P-1054	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 85,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 4.4.1995,
Ex. P-1055	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 90,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 6.4.1995,
Ex. P-1056	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 75,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 7.4.1995,
Ex. P-1057	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 60,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 8.4.1995,
Ex. P-1058	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 95,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 13.4.1995,
Ex. P-1059	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 2,50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by S. Kubendran, dt. 13.4.1995,
Ex. P-1060	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,75,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt.

	25.4.1995,
Ex. P-1061	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 60,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 2.5.1995,
Ex. P-1062	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for Rs. 9,87,500/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 9.5.1995,
Ex. P-1063	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 60,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152, dt. 20.5.1995,
Ex. P-1064	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 70,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 28.5.1995,
Ex. P-1065	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,21,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 13.6.1995,
Ex. P-1066	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 21.6.1995,
Ex. P-1067	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152, dt. 29.6.1995,
Ex. P-1068	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 55,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152, dt. 30.6.1995,
Ex. P-1069	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 65,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 8.7.1995,
Ex. P-1070	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 11.7.1995,
Ex. P-1071	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs.

	2,10,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 12.7.1995,
Ex. P-1072	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,08,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152,
Ex. P-1073	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,10,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152, dt. 18.7.1995,
Ex. P-1074	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 60,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152, dt. 29.7.1995,
Ex. P-1075	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 79,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali,
Ex. P-1076	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,14,500/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 5.9.1995,
Ex. P-1077	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 25.10.1995,
Ex. P-1078	Pay-in-slip of Indian Bank, Abhiramapuram Branch, Madras for depositing of Rs. 1,50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1152 by R. Murali, dt. 1.11.1995,
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Ex. P-1080	Credit voucher for Rs. 1,50,000/- in C.A. No. 1152 of Indian Bank, Abhiramapuram Branch, Madras to Super Duper TV Pvt., Ltd., dt. 25.3.1995,
Ex. P-1081	Cheque of Indian Bank, Abhiramapuram, Madras by A-3 as Director, Super Duper TV Pvt., Ltd., for Rs. 15,75,800/-, dt. 15.4.1995,

Ex. P-1082	Banker's Pay Order appllicaiton of Indian Bank, Abhiramapuram, Madras by R. Murali, Super Duper TV Pvt., Ltd., in A/c No. 1152 for Rs. 15,75,800/-, dt. 15.4.1995,
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Ex. P-1085	Authorisation letter by A-3 authorising Baskaran to operate the Acc. No. 1104 for Super Duper TV Pvt., Ltd., to the Branch Manager, Indian Bank, Abhiramapuram, Madras, dt. 12.12.1994,
Ex. P-1086	Declaration letter by A-3 as sole Prop. of Super Duper TV Pvt., Ltd., to the Manager, Indian Bank, Abhiramapuram, Madras,
Ex. P-1087	Statement of account for C.A. 1104 of Super Duper TV Pvt., Ltd., in the Indian Bank, Abhiramapuram, Madras,
Ex. P-1088	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 2,25,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 22.8.1995,
Ex. P-1089	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 2,75,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 22.8.1995,
Ex. P-1090	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 5,50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 23.8.1995,
Ex. P-1091	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 4,50,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 24.8.1995,
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Ex. P-1093	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 2,38,000/- to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 27.8.1995,
Ex. P-1094	Pay-in-slip of Indian Bank, Abhiramapuram,

	Madras for remittance of Rs. 2 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 30.8.1995,
Ex. P-1095	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 4 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 3.9.1995,
Ex. P-1096	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 5 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 17.9.1995,
Ex. P-1097	Pay-in-slip of Indian Bank, Abhiramapuram, Madras for remittance of Rs. 4 lakh to the credit of Super Duper TV Pvt., Ltd., in C.A. No. 1104, dt. 20.9.1995,
Ex. P-1098	Cheque of Indian Bank, Abhiramapuram, Madras by authorised signatory for Super Duper TV Pvt., Ltd., for Rs. 20 lakh in Acc. No. 1104, dt. 4.1.1995
Ex. P-1099	Current Acc. opening Form of V. Gunalakshmi, Madras for C.A. No. 1173 in Indian Bank, Abhiramapuram, Madras, dt. 5.5.1995,
Ex. P-1100	Specimen Signature Card of V. Gunalakshmi for A/c No. 1173 in Indian Bank, Abhiramapuram, Madras, dt. 5.5.1995,
Ex. P-1101	True extract of statement of account of V. Gunalakshmi for C.A. No. 1173 in Indian Bank, Abhiramapuram, Madras,
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	Madras for C.A. No. 1171 in Indian Bank, Abhiramapuram, Madras,
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Ex. P-1109	True extract of statement of account of J. Elavarasi in C.A. No. 1171 in Indian Bank, Abhiramapuram, Madras,
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Ex. P-1111	True extract of statement of account of V.N. Sudhakaran in C.A. No. 1068 in Indian Bank, Abhiramapuram, Madras,
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Ex. P-1113	Cheque for Rs. 3,60,000/- of Indian Bank, Abhiramapuram, Madras by V.N. Sudhakaran for himself in C.A. No. 1068, dt. 20.12.1994,
Ex. P-1114	Credit voucher for Rs.1 Crore by A-1 in Indian Bank, Abhiramapuram, Madras, dt. 18.6.1992,
Ex. P-1115	Account opening Form by A-2 as Proprietrix for Fresh Mushrooms in Indian Bank, Abhiramapuram, Madras, for C.A. No.1071, DT. 11.3.1994,
Ex. P-1116	Specimen signature card of A-2 for C.A. No. 1071, dt. 11.3.1994,
Ex. P-1117	True copy of statement of account in C.A. No. 1068 in Indian Bank, Abhiramapuram, Madras from March, 1994 to April, 1995 for M/s Fresh Mushrooms,
Ex. P-1118	Pay-in-slip for Rs. 1 lakh in C.A. No. 1071 for Fresh Mushrooms by Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 11.3.1994,
Ex. P-1119	Pay-in-slip for Rs. 2,60,000/- in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 30.3.1994,
Ex. P-1120	Pay-in-slip for Rs. 1,78,230/- in C.A. No. 1071 for Fresh Mushrooms by Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 3.5.1994,

Ex. P-1121	Pay-in-slip for Rs. 1,70,000/- in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 25.6.1994,
Ex. P-1122	Pay-in-slip for Rs. 2,90,000/- in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 8.7.1994,
Ex. P-1123	Pay-in-slip for Rs. 7 lakh in C.A. No. 1071 for Fresh Mushrooms by M. Jayaraman in Indian Bank, Abhiramapuram, Madras, dt. 15.7.1994,
Ex. P-1124	Pay-in-slip for Rs. 75,000/- in C.A. No. 1071 for Fresh Mushrooms by M. Jayaraman in Indian Bank, Abhiramapuram, Madras, dt. 23.7.1994,
Ex. P-1125	Pay-in-slip for Rs. 1,15,000/- in C.A. No. 1071 for Fresh Mushrooms in Indian Bank, Abhiramapuram, Madras, dt. 29.7.1994,
Ex. P-1126	Pay-in-slip for Rs. 5 lakh in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 9.8.1994,
Ex. P-1127	Pay-in-slip for Rs. 8,50,000/- in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 25.8.1994,
Ex. P-1128	Pay-in-slip for Rs. 75,000/- in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 3.9.1994,
Ex. P-1129	Pay-in-slip for Rs. 5,10,000/- in C.A. No. 1071 for Fresh Mushrooms by Ram Vijayan in Indian Bank, Abhiramapuram, Madras, dt. 1.11.1994,
Ex. P-1130	Current Deposit Account opening Form by A-2, A-3 & A-4 as partners for J.J Leasing & Maintenance for C.A. No. 1059 in Indian Bank, Abhiramapuram, Madras, dt. 27.1.1994,
Ex. P-1131	Specimen signature card of A-3 in C.A. No. 1059,
Ex. P-1132	Specimen signature card of A-4 in C.A. No. 1059,
Ex. P-1133	Specimen signature card of A-2 in C.A. No.

	1059,
Ex. P-1134	Partnership letter by A-2 to A-4 as partners for J.J Leasing & Maintenance to the Manager, Indian Bank, Abhiramapuram, Madras, dt. 27.1.1994,
Ex. P-1135	Xerox copy of partnership deed executed by A-2 to A-4 as partners of J.J Leasing & Maintenance, dt. 25.1.1994,
Ex. P-1136	True copy of statement of account for C.A. No. 1059 for J.J Leasing & Maintenance in Indian Bank, Abhiramapuram, Madras from September, 1994 to January, 1996,
Ex. P-1137	Current Account opening Form by J. Elavarasi for Master Vivek for SB Acc. No. 4110 in Indian Bank, Abhiramapuram, Madras,
Ex. P-1138	True copy of statement of account of S.B. No. 4110 in Indian Bank, Abhiramapuram, Madras for Master Vivek from September, 1994 to January, 1996,
Ex. P-1139	Pay-in-slip for Rs. 6,49,600/- in S.B. 4110 for J. Vivek in Indian Bank, Abhiramapuram, Madras by M. Jayaraman, dt. 14.9.2004
Ex. P-1140	Pay-in-slip for Rs.90,000/- in S.B. 4110 for J. Vivek in Indian Bank, Abhiramapuram, Madras by Ram Vijayan, dt. 22.6.1995,
Ex. P-1141	Cheque for Rs. 6,49,600/- dt. 14.9.1994 by A-4 in SB 4110, Indian Bank, Abhiramapuram,
Ex. P-1142	Banker's Pay Order application in Indian Bank, Abhjiramapuram Branch in SB 4110 of J. Vivek for Rs. 70,000/- in favour of Narasammal, dt. 14.9.1994,
Ex. P-1143	Banker's Pay Order application in Indian Bank, Abhjiramapuram Branch in SB 4110 of J. Vivek for Rs. 70,000/- in favour of S. Chandra Bai, dt. 14.9.1994,
Ex. P-1144	Banker's Pay Order application in Indian Bank, Abhjiramapuram Branch in SB 4110 of J. Vivek for Rs. 90,000/- in favour of Narasammal, dt. 14.9.1994,
Ex. P-1145	Banker's Pay Order application in Indian Bank, Abhjiramapuram Branch in SB 4110 of J. Vivek for Rs. 90,000/- in favour of D. Ramesh, dt. 14.9.1994,
Ex. P-1146	Banker's Pay Order application in Indian Bank, Abhjiramapuram Branch in SB 4110 of

	J. Vivek for Rs. 41,200/- in favour of D. Mohan, dt. 14.9.1994,
Ex. P-1147	Banker's Pay Order application in Indian Bank, Abhjiramapuram Branch in SB 4110 of J. Vivek for Rs. 41,200/- in favour of D. Krishnan, dt. 14.9.1994,
Ex. P-1148	Banker's Pay Order application in Indian Bank, Abhiramapuram Branch in SB 4110 of J. Vivek for Rs. 41,200/- in favour of D. Krishnan, dt. 14.9.1994,
Ex. P-1149	Banker's Pay Order application in Indian Bank, Abhiramapuram Branch in SB 4110 of J. Vivek for Rs. 41,200/- in favour of D. Ramesh, dt. 14.9.1994,
Ex. P-1150	Banker's Pay Order application in Indian Bank, Abhiramapuram Branch in SB 4110 of J. Vivek for Rs. 41,200/- in favour of D. Mohan, dt. 14.9.1994,
Ex. P-1151	Banker's Pay Order application in Indian Bank, Abhiramapuram Branch in SB 4110 of J. Vivek for Rs. 41,200/- in favour of D. Sridhar, dt. 14.9.1994,
Ex. P-1152	Banker's Pay Order application in Indian Bank, Abhiramapuram Branch in SB 4110 of J. Vivek for Rs. 41,200/- in favour of D. Sridhar, dt. 14.9.1994,
Ex. P-1153	Credit voucher of Indian Bank, Abhiramapuram for Banker's Pay Order for Rs. 39,000/- in SB 4110, dt. 20.9.1994,
Ex. P-1154	Current Account Opening Form for A/c. No. 1050 by A-2 to A-4 as partner for Jay Real Estate in Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1155	Specimen signature card of A-4 for C.A. No. 1050,
Ex. P-1156	Specimen signature card of A-3 for C.A. No. 1050,
Ex. P-1157	Specimen signature card of A-2 for C.A. No. 1050,
Ex. P-1158	Partnership letter by A-2 to A-4 as partners for Jay Real Estate to the Manager, Indian Bank, Abhiramapuram, dt. 27.1.1994,
Ex. P-1159	Xerox copy of partnership deed executed by A-2 to A-4 as partners for Jay Real Estate , dt. 25.1.1994,

Ex. P-1160	True copy of statement of account for C.A. No. 1050 of Jay Real Estate in Indian Bank, Abhirampuram from 27.1.1994 to 31.3.1996,
Ex. P-1161	Letter by A-3 as partner for Jay Real Estate to the Branch Manager, Indian Bank, Abhiramapuram, Madras, dt. 22.12.1994,
Ex. P-1162	Sanctioned ticket for Rs. 25 lakh in the form of Telefax by Indian Bank, Abhiramapuram Branch, dt. 7.4.1995,
Ex. P-1163	Statement of account for OMTL-27 of Jay Real Estate in Indian Bank, Abhiramapuram Branch from November, 1995 to September, 1996,
Ex. P-1164	Current Account Opening Form for C.A. No. 1062 by A-2 to A-4 as partners of JS Housing Development to the Indian Bank, Abhiramapuram, dt. 27.1.1994,
Ex. P-1165	Specimen signature card of A-4 for C.A. No. 1062,
Ex. P-1166	Specimen signature card of A-2 for C.A. No. 1062,
Ex. P-1167	Specimen signature card of A-3 for C.A. No. 1062,
Ex. P-1168	Partnership letter by A-2 to A-4 as partners of JS Housing Development to the Manager, Indian Bank, Abhiramapuram,
Ex. P-1169	Xerox copy of partnership deed executed by A-2 to A-4 as partners of JS Housing Development, dt. 25.1.1994,
Ex. P-1170	Statement of account of C.A. No. 1062 of JS Housing Development in Indian Bank, Abhiramapuram Branch from January, 1994 to September, 1997,
Ex. P-1171	Letter by A-3 as partner of JS Housing Development to the Branch Manager, Indian Bank, Abhiramapuram, dt. 22.12.1994,
Ex. P-1172	Copy of sanction ticket for Rs. 12.46 lakh in the form of telefax of Indian Bank, Central office, Madras, dt. 17.10.1995,
Ex. P-1173	True copy of statement of account for OMTL of JS Housing Development in Indian Bank, Abhiramapuram Branch from 22.11.1995 to 30.9.1996,

Ex. P-1174	Cheque for Rs. 8,25,000/- by A-3 as partner for JS Housing Development for himself in C.A. No.1062 of Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1175	Application for DD of Rs. 1,65,000/- by C. Mani, JS Housing Development in favour of (name not clear) in Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1176	Application for DD of Rs. 1,65,000/- by C. Mani, JS Housing Development in favour of M. Lyakath Ali in Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1177	Application for DD of Rs. 1,65,000/- by C. Mani, JS Housing Development in favour of A.R.Shafiulla in Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1178	Application for DD of Rs. 1,65,000/- by C. Mani, JS Housing Development in favour of Kamal Basha Kalifulla in Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1179	Application for DD of Rs. 1,65,000/- by C. Mani, JS Housing Development in favour ofMrs. L. Shahajan Begum in Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1180	Cheque for Rs. 1,70,000/- by A-3 as partner for JS Housing Development for self in C.A. No.1062 of Indian Bank, Abhiramapuram Branch, dt. 9.8.1994,
Ex. P-1181	Cheque for Rs.2 lakh by A-2 as partner for JS Housing Development in C.A. No.1062 of Indian Bank, Abhiramapuram Branch in favour of S. Ramayamma, dt. 9.8.1994,
Ex. P-1182	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 7 lakh in C.A. No.1062 by A-2 as partner for JS Housing Development for self, dt. 17.2.1995,
Ex. P-1183	Current Account Opening Form by A-2 to A-4 as partner of Green Farm Houses in C.A. No. 1058 in Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1184	Specimen signature card of A-4 for C.A. No. 1058,
Ex. P-1185	Specimen signature card of A-3 for C.A. No. 1058,
Ex. P-1186	Specimen signature card of A-2 for C.A. No.

	1058,
Ex. P-1187	Partnership letter by A-2 to A-4 as partners of Green Farm Houses to the Manager, Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1188	Xerox copy of partnership deed executed by A-2 to A-4 as partners of Green Farm Houses, dt. 25.1.1994,
Ex. P-1189	True copy of statement of account for C.A. No.1058 of Green Farm Houses in Indian Bank, Abhiramapuram Branch from 27.1.1994 to 21.7.1996,
Ex. P-1190	Pay-in-slip for Rs. 4 lakh in C.A. No.1058 of Green Farm Houses in Indian Bank, Abhiramapuram Branch, Madras by M. Jayaraman, dt. 10.6.1994
Ex. P-1191	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 10,00,800/- in C.A. No.1058 by A-2 as partner of Green Farm Houses for self, dt. 7.3.1994,
Ex. P-1192	Banker's Pay Order application for Rs. 5,30,400/- by Green Farm Houses of Indian Bank, Abhiramapuram Branch in favour of Mrs. Gayathri A. Raja, dt. 8.3.1994,
Ex. P-1193	Banker's Pay Order application for Rs. 2,35,200/- by Green Farm Houses of Indian Bank, Abhiramapuram Branch in favour of Jagadish A. Raja, dt. 8.3.1994,
Ex. P-1194	Banker's Pay Order application for Rs. 2,35,200/- by Green Farm Houses of Indian Bank, Abhiramapuram Branch in favour of K.T. Chandravadana, dt. 8.3.1994,
Ex. P-1195	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 3,21,000/- in C.A. No.1058 by A-3 as partner of Green Farm Houses for self, dt. 11.6.1994,
Ex. P-1196	Application for DD of Rs. 1,07,000/- by Ram Vijayan in favour of A.V. Sandeep Subramanian in Indian Bank, Abhiramapuram Branch, dt. 11.6.1994,
Ex. P-1197	Application for DD of Rs. 1,07,000/- by Ram Vijayan in favour of Shanthi Subramanian in Indian Bank, Abhiramapuram Branch, dt. 11.6.1994,
Ex. P-1198	Application for DD of Rs. 1,07,000/- by Ram Vijayan in favour of Shanthi Subramanian in

	Indian Bank, Abhiramapuram Branch, dt. 11.6.1994,
Ex. P-1199	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 1,10,000/- in C.A. No.1058 by A-3 as partner of Green Farm Houses for themselves, dt. 27.9.1994,
Ex. P-1200	Application for DD of Rs. 1,10,000/- by Ram Vijayan in favour of K. Maragatham in Indian Bank, Abhiramapuram Branch, dt. 27.9.1994,.
Ex. P-1201	Current Account Opening Form by A-2 to A-4 as partners of J Farm Houses in C.A. No. 1054 in Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1202	Specimen signature card of A-4 for C.A. No. 1054,
Ex. P-1203	Specimen signature card of A-3 for C.A. No. 1054,
Ex. P-1204	Specimen signature card of A-2 for C.A. No. 1054,
Ex. P-1205	Partnership letter by A-2 to A-4 as partners of J Farm Houses to the Manager, Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1206	Xerox copy of partnership deed by A-2 to A-4 as partners of J Farm Houses, dt. 25.1.1994,
Ex. P-1207	True copy of statement of account for C.A. No.1054 of J Farm Houses in Indian Bank, Abhiramapuram Branch from 27.1.1994 to 25.7.1996,
Ex. P-1208	Pay-in-slip for Rs. 5,04,000/- in C.A. No.1054 of J Farm Houses in Indian Bank, Abhiramapuram Branch, Madras by A-3, dt. 4.2.1994,
Ex. P-1209	Pay-in-slip for Rs. 6,30,000/- in C.A. No.1054 of J Farm Houses in Indian Bank, Abhiramapuram Branch, by Ram Vijayan,
Ex. P-1210	Xerox copy of letter by A-3 as partner of J Farm Houses to the Branch Manager, Indian Bank, Abhiramapuram Branch, dt. 22.12.1994,
Ex. P-1211	Copy of sanctioned ticket for Rs. 50 lakh in the form of telefax of Indian Bank, Central

	office, Madras, dt. 17.10.1995,
Ex. P-1212	Copy of statement of account for OMTL of J Farm Houses in Indian Bank, Abhiramapuram Branch from 22.11.1995 to 30.9.1996,
Ex. P-1213	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 2,50,125/- in C.A. No.1054 by A-2 as partner of J Farm Houses for self, dt. 5.2.1994,
Ex. P-1214	Banker's Pay Order application for Rs. 50,000/- of Indian Bank, Abhiramapuram Branch in favour of A. Yakul Bhai, dt. 5.2.1994,
Ex. P-1215	Banker's Pay Order application for Rs. 50,000/- of Indian Bank, Abhiramapuram Branch in favour of S. Hussaini Bhai, dt. 5.2.1994,
Ex. P-1216	Banker's Pay Order application for Rs. 50,000/- of Indian Bank, Abhiramapuram Branch in favour of Taher Bhai, dt. 5.2.1994,
Ex. P-1217	Banker's Pay Order application for Rs. 50,000/- of Indian Bank, Abhiramapuram Branch in favour of Shabbi Bhai, dt. 5.2.1994,
Ex. P-1218	Banker's Pay Order application for Rs. 50,000/- of Indian Bank, Abhiramapuram Branch in favour of H. Zued Bhai, dt. 5.2.1994,
Ex. P-1219	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 5,75,000/- in C.A. No.1054 by A-3 as partner of J Farm Houses for self, dt. 22.2.1994,
Ex. P-1220	Banker's Pay Order application for Rs. 5,75,000/- by Ram Vijayan in Indian Bank, Abhiramapuram Branch in favour of B. Lalitha Kumar Bhandari, dt. 22.2.1994,
Ex. P-1221	Self cheque for Rs. 75,000/- by A-3 as partner for J. Farm Houses in C.A. No. 1054 of Indian Bank, Abhiramapuram, dt. 25.2.1994,
Ex. P-1222	Current Account Opening Form by A-2 as Director for Anjaneya Printers Pvt., Ltd., in C.A. No. 1053 in Indian Bank, Abhiramapuram Branch, dt. 23.1.1994,
Ex. P-1223	Specimen signature card of A-3 for C.A. No. 1053,

Ex. P-1224	Specimen signature card of A-2 for C.A. No. 1053,
Ex. P-1225	True copy of extract of resolution signed by A-3 as Chairman of M/s Anjaneya Printers Pvt., Ltd., dt. 20.1.1994,
Ex. P-1226	True copy of statement of account for C.A. No.1053 of M/s Anjaneya Printers Pvt., Ltd., in Indian Bank, Abhiramapuram Branch from 23.1.1994 to 10.1.1995,
Ex. P-1227	Pay-in-slip for Rs. 15 lakh in C.A. No.1053 of M/s Anjaneya Printers Pvt., Ltd., in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 25.1.1994,
Ex. P-1228	Pay-in-slip for Rs. 2,22,382/- in C.A. No.1053 of M/s Anjaneya Printers Pvt., Ltd., in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 2.1.1995,
Ex. P-1229	Letter by A-2 as MD for M/s Anjaneya Printers Pvt., Ltd., to the Manager, Indian Bank, Abhiramapuram Branch, Madras, dt. 21.3.1994,
Ex. P-1230	Letter by A-2 as MD for M/s Anjaneya Printers Pvt., Ltd., to the Manager, Indian Bank, Abhiramapuram Branch, Madras, dt. 31.8.1994,
Ex. P-1231	Letter by A-2 as MD for M/s Anjaneya Printers Pvt., Ltd., to the Manager, Indian Bank, Abhiramapuram Branch, Madras, dt. 30.7.1995,
Ex. P-1232	Statement of account of OD 81 of M/s Anjaneya Printers Pvt., Ltd., in Indian Bank, Abhiramapuram Branch from January, 1995 to 30.9.1996,
Ex. P-1233	Statement of account of OMTL-73 of M/s Anjaneya Printers Pvt., Ltd., in Indian Bank, Abhiramapuram Branch from 30.12.1994 to 30.9.1996.
Ex. P-1234	Cheque for Rs. 4 lakh in C.A. No.1053 by A-3 as Chairman of M/s Anjaneya Printers in favour of M/s Vijaya Madhavi Pictures, dt. 2.2.1994,
Ex. P-1235	Cheque for Rs. 6 lakh in C.A. No.1053 by A-3 as Chairman of M/s Anjaneya Printers in favour of Vadde Ramesh, dt. 2.2.1994,
Ex. P-1236	Self cheque for Rs. 8,59,975/- in C.A. No.1053

	by A-2 as Chairman of M/s Anjaneya Printers, dt. 6.5.1994,
Ex. P-1237	Banker's Pay Order application for Rs. 8,59,950/- by Ram Vijayan in Indian Bank, Abhiramapuram Branch in favour of SIDCO, Madras, dt. 6.5.1994,
Ex. P-1238	Cheque for Rs. 40,96,565/- in C.A. No.1053 by A-2 as MD of M/s Anjaneya Printers in favour of loan account of Tamil Arasi, dt. 22.6.1994,
Ex. P-1239	Cheque for Rs. 12,03,435/- in C.A. No.1053 by A-2 as MD of M/s Anjaneya Printers in favour of loan account of Tamil Arasi, dt. 22.6.1994,
Ex. P-1240	Cheque for Rs. 34 lakh in C.A. No.1053 by A-2 as MD of M/s Anjaneya Printers in favour of M/s Vijaya Madhavi Pictures, dt. 29.12.1994,
Ex. P-1241	Cheque for Rs. 46 lakh in C.A. No.1053 by A-2 as MD of M/s Anjaneya Printers in favour of M/s Vijaya Madhavi Pictures, dt. 29.12.1994,
Ex. P-1242	Current Account Opening Form by A-2 to A-4 as partners for Jaya Contractors & Builders in C.A. No.1049 in Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1243	Specimen signature card of A-2 for C.A. No. 1049,
Ex. P-1244	Specimen signature card of A-4 for C.A. No. 1049,
Ex. P-1245	Specimen signature card of A-3 for C.A. No. 1049,
Ex. P-1246	Partnership letter by A-2 to A-4 as partners of Jaya Contractors & Builders to the Branch Manager, Indian Bank, Abhiramapuram Branch, dt. 27.1.1994,
Ex. P-1247	Xerox copy of partnership deed executed by A-2 to A-4 as partners of Jaya Contractors & Builders, dt. 25.1.1994,
Ex. P-1248	Statement of account of C.A. No. 1049 of Jaya Contractors & Builders in Indian Bank, Abhiramapuram Branch from 27.1.1994 to

	31.3.1994,
Ex. P-1249	Cheque for Rs. 7,50,000/- in C.A. No.1049 by A-2 as partner of Jaya Contractors & Builders in favour of self, dt. 17.3.1995,
Ex. P-1250	Cheque for Rs. 1,50,000/- in C.A. No.1049 by A-2 as partner of Jaya Contractors & Builders in favour of Ramayamma, dt. 17.3.1995,
Ex. P-1251	Current Account Opening Form by A-2 for herself & on behalf of A-1 as partners of Sasi Enterprises for C.A. No.1044 in Indian Bank, Abhiramapuram Branch, dt. 15.12.1993,
Ex. P-1252	Specimen signature card of A-2 for C.A. No. 1044,
Ex. P-1253	Specimen signature card of A-2 for C.A. No. 1044,
Ex. P-1254	Partnership letter signed by A-2 and for per pro Jayalalitha for Sasi Enterprises to the Branch Manager, Indian Bank, Abhiramapuram Branch, dt. 15.12.1993,
Ex. P-1255	Statement of account of C.A. No. 1044 of Sasi Enteraprises in Indian Bank, Abhiramapuram Branch from 14.7.1995 to 13.7.1996,
Ex. P-1256	Pay-in-slip for Rs. 5 lakh in C.A. No.1044 of Sasi Enterprises in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 25.1.1994,
Ex. P-1257	Pay-in-slip for Rs. 6 lakh in C.A. No.1044 of Sasi Enterprises in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 13.4.1995,
Ex. P-1258	Letter by A-2 as MD for Sasi Enterprises to the Manager, Indian Bank, Abhiramapuram Branch, Madras, dt. 11.3.1994,
Ex. P-1259	Letter by Asst. General Manager, Indian Bank, Madras (South) to the Zonal Manager, Madras, dt. 14.8.1995,
Ex. P-1260	Statement of account of OMTL-52 of Sasi Enterprises in Indian Bank, Abhiramapuram Branch from July, 1994 to 30.6.1996.
Ex. P-1261	Current Account Opening Form by A-3 as Director of Meadow Agro Farms Pvt. Ltd., for C.A. No.1113 in Indian Bank, Abhiramapuram

	Branch, dt. 12.9.1994,
Ex. P-1262	Specimen signature card of A-3 for C.A. No. 1113,
Ex. P-1263	Specimen signature card of A-4 for C.A. No. 1113,
Ex. P-1264	True extract of resolution signed by A-3 as Director for Meadow Agro Farms Pvt. Ltd.,
Ex. P-1265	Form No. 32 of Meadow Agro Farms Pvt. Ltd., regarding particulars of appointment of Directors,
Ex. P-1266	Statement of account of C.A. No. 1113 of Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch from 13.9.1994 to 23.7.1995.
Ex. P-1267	Pay-in-slip for Rs. 10,20,000/- in C.A. No. 1113 of Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 24.1.1995,
Ex. P-1268	Pay-in-slip for Rs. 33,70,000/- in C.A. No. 1113 of Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 25.1.1995,
Ex. P-1269	Pay-in-slip for Rs. 30 lakh in C.A. No.1113 of Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch, by Ram Vijayan, dt. 25.1.1995,
Ex. P-1270	Cheque for Rs. 1,90,500/- in C.A. No.1113 by A-3 as Director for Meadow Agro Farms Pvt. Ltd., in favour of themselves, dt. 20.12.1994,
Ex. P-1271	Cheque for Rs. 9,10,000/- in C.A. No.1113 by A-3 as Director for Meadow Agro Farms Pvt. Ltd., in favour of themselves, dt. 8.2.1995,
Ex. P-1272	Banker's Pay Order application for Rs. 83,200/- by Meadow Agro Farms Pvt. Ltd.,in Indian Bank, Abhiramapuram Branch in favour of Mr. P.S. Rajaram, dt. 4.3.1995,
Ex. P-1273	Banker's Pay Order application for Rs. 86,500/- by Meadow Agro Farms Pvt. Ltd.,in Indian Bank, Abhiramapuram Branch in favour of Mr. P.S. Rajaram, dt. 4.3.1995,
Ex. P-1274	Self cheque for Rs. 8,44,525/- in C.A. No.1113 by A-3 as Director for Meadow Agro Farms

	Pvt. Ltd., dt. 30.4.1995,
Ex. P-1275	Self cheque for Rs. 47,750/- in C.A. No.1113 by A-3 as Director for Meadow Agro Farms Pvt. Ltd., dt. 30.4.1995,
Ex. P-1276	Banker's Pay Order application for Rs. 1,57,100/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of Mr. P.S. Rajaram, dt. 2.5.1995,
Ex. P-1277	Banker's Pay Order application for Rs. 71,150/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of Mr. P.S. Rajaram, dt. 2.5.1995,
Ex. P-1278	Banker's Pay Order application for Rs. 10,800/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of K. Manavallan, dt. 15.3.1995,
Ex. P-1279	Banker's Pay Order application for Rs. 10,800/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of K. Manavallan, dt. 15.3.1995,
Ex. P-1280	Banker's Pay Order application for Rs. 18,000/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of K. Manavallan, dt. 15.3.1995,
Ex. P-1281	Banker's Pay Order application for Rs. 1,12,500/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of K. Manavallan, dt. 15.3.1995,
Ex. P-1282	Banker's Pay Order application for Rs. 64,050/- by Meadow Agro Farms Pvt. Ltd., in Indian Bank, Abhiramapuram Branch in favour of Mr. P.S. Rajaram, dt. 15.3.1995,
Ex. P-1283	Marriage invitation of V.N. Sudhakaran with N. Sathyalakshmi, dt. 7.9.1995 printed by A-1,
Ex. P-1284	Cheque of Canara Bank, Mylapore, Madras for Rs. 11 lakh issued by A-1 in favour of Moulis Advertising Service Pvt.,Ltd., in C.A. No. 2018, dt. 15.9.1995,
Ex. P-1285	Cheque of Canara Bank, Mylapore, Madras for Rs. 27,502/- issued by A-1 in favour of Vincent Travels in C.A. No. 2018, dt. 23.9.1995,
Ex. P-1286	Cheque of Canara Bank, Mylapore, Madras for

	Rs. 19,211/- issued by A-1 in favour of Anchor Cabs in C.A. No. 2018, dt. 23.9.1995,
Ex. P-1287	Cheque of Canara Bank, Mylapore, Madras for Rs. 57,250/- issued by A-1 in favour of Dr. Giri's Musuems in C.A. No. 2018, dt. 15.9.1995,
Ex. P-1288	Xerox true copy of Form No. 1 i.e., application of the Firm Jaya Publications by its partners A-1 & A-2 filed before the Registrar of Firms,
Ex. P-1289	Xerox copy of Form-C acknowledgment of Registration of Firm Jaya Publications issued by the Registrar of Firms in No. 152/1990, dt. 5.2.1990,
Ex. P-1290	Xerox true copy of Form No. 1 i.e., application of the Firm Sasi Enterprises by its partners A-1 & A-2 filed before the Registrar of Firms,
Ex. P-1291	Xerox copy of Form-C acknowledgment of Registration of Firm Sasi Enterprises issued by the Registrar of Firms in No. 684/1990, dt. 21.5.1990,
Ex. P-1292	Cash Memo of Titan Show Room, Crown Court, Madras in No. 26309 for Rs. 1,34,565/- dt. 30.6.1995,
Ex. P-1293	Proceedings drawn for assessing the value of suit cases and brief cases by experts team in No. 36, Poes Garden, Chennai (the total amount is Rs. 3,71,945/-), dt. 17.12.1996,
Ex. P-1294	Current Account Opening Form by A-3 as Director of M/s Riverway Agro Products (P) Ltd. for C.A. No.1095 in Indian Bank, Abhiramapuram Branch, dt. 5.8.1994,
Ex. P-1295	Specimen signature card of A-3 for C.A. No. 1095,
Ex. P-1296	Specimen signature card of A-2 for C.A. No. 1095,
Ex. P-1297	Specimen signature card of A-3 for C.A. No. 1095,
Ex. P-1298	Statement of account of C.A. No. 1095 of M/s Riverway Agro Products (P) Ltd. in Indian Bank, Abhiramapuram Branch from 6.8.1994 to 25.6.1996,
Ex. P-1299	Pay-in-slip for Rs. 15,45,000/- of Indian Bank, Abhiramapuram Branch by M. Jayaraman for M/s Riverway Agro Products

	(P) Ltd. in C.A. No. 1095, dt. 29.11.1994,
Ex. P-1300	Pay-in-slip for Rs. 19,50,000/- of Indian Bank, Abhiramapuram Branch by M. Jayaraman for M/s Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 30.11.1994,
Ex. P-1301	Pay-in-slip for Rs. 22,41,000/- of Indian Bank, Abhiramapuram Branch by M. Jayaraman for M/s Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 3.12.1994,
Ex. P-1302	Pay-in-slip for Rs. 15 lakh of Indian Bank, Abhiramapuram Branch by M. Jayaraman for M/s Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 7.1.1995,
Ex. P-1303	Pay-in-slip for Rs. 25 lakh of Indian Bank, Abhiramapuram Branch by M. Jayaraman for M/s Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 10.1.1995,
Ex. P-1304	Pay-in-slip for Rs. 25 lakh of Indian Bank, Abhiramapuram Branch by M. Jayaraman for M/s Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 12.1.1995,
Ex. P-1305	Pay-in-slip for Rs. 19 lakh of Indian Bank, Abhiramapuram Branch by Ram Vijayan in C.A. No. 1095, dt. 25.4.1995,
Ex. P-1306	Pay-in-slip for Rs. 20 lakh of Indian Bank, Abhiramapuram Branch by Ram Vijayan in C.A. No. 1095, dt. 27.4.1995,
Ex. P-1307	Pay-in-slip for Rs. 19,90,000/- of Indian Bank, Abhiramapuram Branch by Ram Vijayan in C.A. No. 1095, dt. 28.4.1995,
Ex. P-1308	Pay-in-slip for Rs. 6,28,600/- of Indian Bank, Abhiramapuram Branch by Dr. S. Radha in C.A. No. 1095, dt. 23.5.1995,
Ex. P-1309	Self cheque of Indian Bank, Abhiramapuram Branch for Rs. 1,90,500/- by A-3 as Director for Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 20.12.1994,
Ex. P-1310	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 10 lakh by A-3 as Director for Riverway Agro Products (P) Ltd. in C.A. No. 1095, dt. 4.1.1995,
Ex. P-1311	Banker's Pay Order application for Rs. 96,500/- by M/s Riverway Agro Products (P) Ltd. in Indian Bank, Abhiramapuram Branch

	in favour of Mr. P.S. Rajaram, dt. 9.2.1995,
Ex. P-1312	Banker's Pay Order application for Rs. 1,02,900/- by M/s Riverway Agro Products (P) Ltd. in Indian Bank, Abhiramapuram Branch in favour of Mr. P.S. Rajaram, dt. 9.2.1995,
Ex. P-1313	Current Account Opening Form by A-3 as Director of M/s. Signora Business Enterprises (P) Ltd., for C.A. No.1134 in Indian Bank, Abhiramapuram Branch, dt. 5.8.1994,
Ex. P-1314	Specimen signature card of A-3 for C.A. No. 1134,
Ex. P-1315	Specimen signature card of A-4 for C.A. No. 1134,
Ex. P-1316	Resolution passed by the company and signed by A-3 as Director of M/s. Signora Business Enterprises (P) Ltd.,
Ex. P-1317	Form No. 32 signed by A-3 as Director of M/s. Signora Business Enterprises (P) Ltd., 5.9.1994,
Ex. P-1318	Statement of account of C.A. No. 1134 of M/s Signora Business Enterprises (P) Ltd., in Indian Bank, Abhiramapuram Branch from 23.11.1994 to 7.5.1996,
Ex. P-1319	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 1,90,500/- by A-3 as Director for M/s Signora Business Enterprises (P) Ltd., in favour of themselves, dt. 20.12.1994,
Ex. P-1320	Current Account Opening Form by A-3 as Director of Lex Property Development (P) Ltd., for C.A. No.1107 in Indian Bank, Abhiramapuram Branch, dt. 31.8.1994,
Ex. P-1321	Specimen signature card of A-3 for C.A. No. 1107,
Ex. P-1322	Specimen signature card of A-4 for C.A. No. 1107,
Ex. P-1323	Form No. 32 signed by A-3 as Director of Lex Property Development (P) Ltd., dt. 5.9.1994,
Ex. P-1324	Statement of account of C.A. No. 1107 of Lex Property Development (P) Ltd., in Indian Bank, Abhiramapuram Branch from 31.8.1994 to 7/1996,
Ex. P-1325	Pay-in-slip for Rs. 21 lakh of Indian Bank, Abhiramapuram Branch for Lex Property Development (P) Ltd., by Ram Vijayan in C.A.

	No. 1107, dt. 1.11.1994,
Ex. P-1326	Pay-in-slip for Rs. 24 lakh of Indian Bank, Abhiramapuram Branch for Lex Property Development (P) Ltd., in C.A. No. 1107, dt. 16.11.1994,
Ex. P-1327	Pay-in-slip for Rs. 5,25,000/- of Indian Bank, Abhiramapuram Branch for Lex Property Development (P) Ltd., in C.A. No. 1107, dt. 21.10.1995,
Ex. P-1328	Letter by A-3 as MD for Lex Property Development (P) Ltd., to the Chairman, Indian Bank, Madras, dt. 31.8.1994,
Ex. P-1329	Letter from Regional Office, Indian Bank, Madras (South) to Abhiramapuram Branch, dt. 24.9.1994,
Ex. P-1330	Statement of account of OMTL-65 of Lex Property Development (P) Ltd., in Indian Bank, Abhiramapuram Branch from 25.9.1994 to 11.9.1996,
Ex. P-1331	Self cheque of Indian Bank, Abhiramapuram Branch for Rs. 7,50,000/- by A-3 as Director of Lex Property Development (P) Ltd., dt. 24.9.1994,
Ex. P-1332	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 37 lakh by A-3 as Director of Lex Property Development (P) Ltd., in favour of themselves, dt. 24.9.1994,
Ex. P-1333	Cheque of Indian Bank, Abhiramapuram Branch for Rs. 1,90,500/- by A-3 as Director of Lex Property Development (P) Ltd., dt. 20.12.1994,
Ex. P-1334	Debit voucher for Rs. 6,80,000/- in C.A. No. 1107 of Lex Property Development (P) Ltd., in Indian Bank, Abhiramapuram Branch, dt. 28.12.1994,
Ex. P-1335	Confirmation cheque for Rs. 6,80,000/- in C.A. No.1107 of Indian Bank, Abhiramapuram Branch by A-3 as Director of Lex Property Development (P) Ltd., dt. 28.12.1994,
Ex. P-1336	Cheque for Rs. 8,20,000/- in C.A. No.1107 of Indian Bank, Abhiramapuram Branch by A-3 as Director of Lex Property Development (P) Ltd., dt. 28.12.1994,
Ex. P-1337	Cheque for Rs. 11 lakh in C.A. No.1107 of Indian Bank, Abhiramapuram Branch by A-3

	as Director of Lex Property Development (P) Ltd., dt. 6.4.1995,
Ex. P-1338	Self cheque for Rs. 7,48,070/- in C.A. No.1107 of Indian Bank, Abhiramapuram Branch by A-3 as Director of Lex Property Development (P) Ltd., dt. 6.4.1995,
Ex. P-1339	Application for DD of Rs. 11 lakh in favour of Ganapathy Pillai of Tanjore by Ram Vijayan in Indian Bank, Abhiramapuram, dt. 6.4.1995,
Ex. P-1340	Application for DD of Rs. 37 lakh in favour of Sakunthala Balachandran of Ernakulam by Ram Vijayan in Indian Bank, Abhiramapuram, dt. 25.9.1994,
Ex. P-1341	Current Account Opening Form by A-3 as Manager, Ramaraj Agro Mills Ltd., for C.A. No.1143 in Indian Bank, Abhiramapuram Branch, dt. 22.12.1994,
Ex. P-1342	Specimen signature card signed by A-3 for OCC-19,
Ex. P-1343	Specimen signature card signed by A-3,
Ex. P-1344	Statement of account of C.A. No. 1143 of Ramaraj Agro Mills Ltd., in Indian Bank, Abhiramapuram Branch from 23.12.1994 to 4.2.1995.
Ex. P-1345	Self cheque for Rs. 1,55,000/- of Indian Bank, Abhiramapuram Branch by A-3 as authorised signatory for Ramaraj Agro Mills Ltd., dt. 7.1.1995,
Ex. P-1346	Cheque for Rs. 6,98,000/- of Indian Bank, Abhiramapuram Branch by A-3 as authorised signatory for Ramaraj Agro Mills Ltd., dt. 7.1.1995,
Ex. P-1347	Banker's Pay Order application for Rs. 6,98,000/- by Ram Vijayan in Indian Bank, Abhiramapuram Branch, dt. 7.1.1995,
Ex. P-1348	Statement of account for OD-78 of Ramaraj Agro Mills Ltd., in Indian Bank, Abhiramapuram Branch from 4.2.1995 to 26.3.1995,
Ex. P-1349	Current Account Opening Form for OCC 19 by A-3 as authorised signatory for Ramaraj Agro Mills Ltd., to Indian Bank, Abhiramapuram,
Ex. P-1350	Xerox copy of Form No. 32 signed by M. Gandhi as MD for Ramaraj Agro Mills Ltd., dt. 19.12.1994,

Ex. P-1351	Letter by A-3 as Director for Ramaraj Agro Mills Ltd., to the Branch Manager, Indian Bank, Abhiramapuram, dt. 27.12.1994,
Ex. P-1352	Copy of telex message regarding sanction of OCC of Rs. 165 lakh to Ramaraj Agro Mills Ltd., dt. 24.3.1995,
Ex. P-1353	Telex message from Central office to Zonal office, dt. 21.7.1995,
Ex. P-1354	Statement of account of OCC-19 of Ramaraj Agro Mills Ltd., in Indian Bank, Abhiramapuram from 22.2.1995 to 26.4.1998,
Ex. P-1355	Letter by A-3 as partner for Maha Subhalakshmi Kalyana Mandapam to the Manager, Indian Bank, Abhiramapuram, dt. 13.12.1994,
Ex. P-1356	Statement of account of OSA/TOD/3 of Maha Subhalakshmi Kalyana Mandapam in Indian Bank, Abhiramapuram from 30.10.1994 to 17.1.1997,
Ex. P-1357	Letter from Asst. General Manager, Indian Bank, Regional Office, Madras South to Abhiramapuram Branch, dt. 10.11.1994,
Ex. P-1358	Cheque for Rs. 15,00,025/- of Indian Bank, Abhiramapuram by A-2 as partner for Jaya Publications, dt. 30.6.1994,
Ex. P-1359	Banker's Pay Order application for Rs. 15,00,025/- of Indian Bank, Abhiramapuram Branch in favour of Srikanthi Selvanatham, dt. 30.6.1994,
Ex. P-1360	Xerox copy of partnership deed of Gopal Promotors signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1361	Xerox copy of partnership deed of Lakshmi Constructions signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1362	Xerox copy of partnership deed of Vigneswara Builders signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1363	Xerox copy of partnership deed of Navasakthi Contractors and Builders signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1364	Xerox copy of partnership deed of Sea Enclave signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1365	Xerox copy of partnership deed of Ayyappa

	Property Developments signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1366	Xerox copy of partnership deed of Namasivaya Housing Developments signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1367	Xerox copy of partnership deed of Sakthi Constructions signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1368	Xerox copy of partnership deed of Oceanic Constructions signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1369	Xerox copy of partnership deed of Green Garden Apartments signed by A-2 to A-4 as partners, dt. 15.2.1995,
Ex. P-1370	Cheque of Canara Bank, Mylapore Branch by A-1 for Rs. 15,814/- in favour of AGK Travels in C.A. No. 2018, dt. 23.9.1995,
Ex. P-1371	Revised test report of temporary supply I point to M/s Vinod Video Vision, Madras by TNEB, Madras, dt. 11.8.1995,
Ex. P-1372	Revised test report of temporary supply II point to M/s Vinod Video Vision, Madras by TNEB, Madras, dt. 14.8.1995,
Ex. P-1373	Revised test report of temporary supply III point to M/s Vinod Video Vision, Madras by TNEB, Madras, dt. 14.8.1995,
Ex. P-1374	Revised test report of temporary supply IV point to M/s Vinod Video Vision, Madras by TNEB, Madras, dt. 1.9.1995,
Ex. P-1375	Revised test report of temporary supply V point to M/s Vinod Video Vision, Madras by TNEB, Madras, dt. 14.8.1995,
Ex. P-1376	Revised test report of temporary supply VI point to M/s Vinod Video Vision, Madras by TNEB, Madras, dt. 14.8.1995,
Ex. P-1377	Xerox copy of statement of account of C.A. No. 23832 of A-1 in Canara Bank, Mylapoe from 16.4.1991 to 2.8.1999,
Ex. P-1378	Pay-in-slip for Rs. 25,20,396.45 of Canara Bank, Mylapore Branch in S.B. A/c No. 23832 of A-1, dt. 16.4.1991,
Ex. P-1379	Pay-in-slip for Rs. 15 lakh of Canara Bank, Mylapore Branch in S.B. A/c No. 23832 of A-1, dt. 8.1.1992,
Ex. P-1380	Current Account Opening Form for KDR

	950485 in R. No. 371890 by A-1 in Canara Bank, Mylapore Branch, dt. 18.3.1994,
Ex. P-1381	Cheque for Rs. 4 lakh of Canara Bank, Mylapore in favour of P.V. Rajaram by A-1 in C.A. No. 23832, dt. 22.7.1991,
Ex. P-1382	Statement of account of C.A. No. 2018 of A-1, dt. 1.4.1994 in Canara Bank, Mylapore from 1.7.1991 to 12.9.1999,
Ex. P-1383	Cheque for Rs.23,800/- of Canara Bank, Mylapore in favour of M. Abbas by A-1 in C.A. No. 2018, dt. 16.9.1995,
Ex. P-1384	Cheque for Rs.1,28,530/- of Canara Bank, Mylapore in favour of BPL Gallery by A-1 in C.A. No. 2018, dt. 13.9.1995,
Ex. P-1385	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of Purnendhu Pal by A-1 in C.A. No. 2018, dt. 15.9.1995,
Ex. P-1386	Cheque for Rs.18,700/- of Canara Bank, Mylapore in favour of Damodarasamy Naidu & Brothers by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1387	Cheque for Rs.1,000/- of Canara Bank, Mylapore in favour of HCL Ltd., by A-1 in C.A. No. 2018, dt. 4.9.1995,
Ex. P-1388	Cheque for Rs.5,100/- of Canara Bank, Mylapore in favour of J. Haridoss by A-1 in C.A. No. 2018, dt. 10.7.1993,
Ex. P-1389	Cheque for Rs.27,000/- of Canara Bank, Mylapore in favour of J.K. Brothers by A-1 in C.A. No. 2018, dt. 6.1.1996,
Ex. P-1390	Cheque for Rs.1,50,000/- of Canara Bank, Mylapore in favour of K.K. Venugopal by A-1 in C.A. No. 2018, dt. 30.7.1993,
Ex. P-1391	Cheque for Rs.40,000/- of Canara Bank, Mylapore in favour of K.K. Venugopal by A-1 in C.A. No. 2018, dt. 30.7.1993,
Ex. P-1392	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of K.K. Venugopal by A-1 in C.A. No. 2018, dt. 3.10.1993,
Ex. P-1393	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of K.K. Venugopal by A-1 in C.A. No. 2018, dt. 25.10.1993,
Ex. P-1394	Cheque for Rs. 1,05,000/- of Canara Bank, Mylapore in favour of K.K. Venugopal by A-1 in C.A. No. 2018, dt. 14.3.1994,

Ex. P-1395	Cheque for Rs.20,000/- of Canara Bank, Mylapore in favour of K.V. Viswanathan by A-1 in C.A. No. 2018, dt. 30.7.1993,
Ex. P-1396	Cheque for Rs. 1,30,779.40 of Canara Bank, Mylapore in favour of Kapoors Furnishing Fabricator by A-1 in C.A. No. 2018, dt. 25.9.1995,
Ex. P-1397	Cheque for Rs. 75,000/- of Canara Bank, Mylapore in favour of Latha Krishnamorrthy by A-1 in C.A. No. 2018, dt. 22.8.1995,
Ex. P-1398	Cheque for Rs. 21.80 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 18.3.1993,
Ex. P-1399	Cheque for Rs. 2,866.50 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 18.3.1993,
Ex. P-1400	Cheque for Rs. 216.00 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 18.3.1993,
Ex. P-1401	Cheque for Rs. 812.45 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 18.3.1993,
Ex. P-1402	Cheque for Rs. 1980.00 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 18.3.1993,
Ex. P-1403	Cheque for Rs. 1135.00 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 16.4.1993,
Ex. P-1404	Cheque for Rs. 573.30 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 7.10.1993,
Ex. P-1405	Cheque for Rs. 162.65 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 7.10.1993,
Ex. P-1406	Cheque for Rs. 191.10 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 7.10.1993,
Ex. P-1407	Cheque for Rs. 22,317/- of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 19.11.1994,
Ex. P-1408	Cheque for Rs. 4,275/- of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 2.12.1994,
Ex. P-1409	Cheque for Rs. 344/- of Canara Bank, Mylapore in favour of MMW SSB by A-1 in

	C.A. No. 2018, dt. 5.1.1996,
Ex. P-1410	Cheque for Rs. 360/- of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 4.1.1996,
Ex. P-1411	Cheque for Rs. 1,146.60 of Canara Bank, Mylapore in favour of MMW SSB by A-1 in C.A. No. 2018, dt. 5.1.1996,
Ex. P-1412	Cheque for Rs. 5 lakh of Canara Bank, Mylapore in favour of Madurai Kamaraj University by A-1 in C.A. No. 2018, dt. 14.7.1993,
Ex. P-1413	Cheque for Rs. 9,517/- of Canara Bank, Mylapore in favour of New India Assurance Co., Ltd., by A-1 in C.A. No. 2018, dt. 27.7.1992,
Ex. P-1414	Cheque for Rs. 10,000/- of Canara Bank, Mylapore in favour of K.A. Panchapakesan by A-1 in C.A. No. 2018, dt. 1.11.1995,
Ex. P-1415	Cheque for Rs. 1,78,279.80 of Canara Bank, Mylapore in favour of K. Premchand by A-1 in C.A. No. 2018, dt. 4.4.1993,
Ex. P-1416	Cheque for Rs. 1,14,500/- of Canara Bank, Mylapore in favour of Rajasekaran & Co., by A-1 in C.A. No. 2018, dt. 5.3.1993,
Ex. P-1417	Cheque for Rs. 45,870/- of Canara Bank, Mylapore in favour of Rajasekaran & Co., by A-1 in C.A. No. 2018, dt. 1.11.1995,
Ex. P-1418	Cheque for Rs.12,075/- of Canara Bank, Mylapore in favour of Ramamurthy Sweet Master, Thanjaore by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1419	Cheque for Rs.12,075/- of Canara Bank, Mylapore in favour of Ramgopal Sweet Master, by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1420	Cheque for Rs. 6,447/- of Canara Bank, Mylapore in favour of Ramson by A-1 in C.A. No. 2018, dt. 31.7.1995,
Ex. P-1421	Cheque for Rs. 35,000/- of Canara Bank, Mylapore in favour of Rangasamy by A-1 in C.A. No. 2018, dt. 28.9.1995,
Ex. P-1422	Cheque for Rs. 8,915/- of Canara Bank, Mylapore in favour of RBI-AC AP Telecom by A-1 in C.A. No. 2018, dt. 11.12.1995,
Ex. P-1423	Cheque for Rs. 30,050/- of Canara Bank, Mylapore in favour of Rock Ads., by A-1 in

	C.A. No. 2018, dt. 15.9.1995,
Ex. P-1424	Cheque for Rs. 493.70 of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 19.2.1993,
Ex. P-1425	Cheque for Rs. 10.10 of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 19.2.1993,
Ex. P-1426	Cheque for Rs. 1957.40 of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 19.2.1993,
Ex. P-1427	Cheque for Rs.522.75 of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 19.2.1993,
Ex. P-1428	Cheque for Rs.1957.40 of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 7.10.1993,
Ex. P-1429	Cheque for Rs.3,914.10 of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 5.1.1996,
Ex. P-1430	Cheque for Rs.1,046/- of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 5.1.1996,
Ex. P-1431	Cheque for Rs.1,957/- of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 13.3.1995,
Ex. P-1432	Cheque for Rs.523/- of Canara Bank, Mylapore in favour of RO Corpn. of Madras by A-1 in C.A. No. 2018, dt. 13.3.1995,
Ex. P-1433	Cheque for Rs. 8,336/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 2.1.1993,
Ex. P-1434	Cheque for Rs.6,441/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 16.9.1995,
Ex. P-1435	Cheque for Rs.9,073/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 2.4.1993,
Ex. P-1436	Cheque for Rs.9,835/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 6.5.1993,
Ex. P-1437	Cheque for Rs. 9,835/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 3.6.1993,
Ex. P-1438	Cheque for Rs. 9,770/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in

	C.A. No. 2018, dt. 2.7.1993,
Ex. P-1439	Cheque for Rs. 9,287/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 1.8.1993,
Ex. P-1440	Cheque for Rs. 10,343/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 1.9.1993,
Ex. P-1441	Cheque for Rs. 10,431/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 1.10.1993,
Ex. P-1442	Cheque for Rs. 10,279/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 31.10.1993,
Ex. P-1443	Cheque for Rs. 10,372/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 2.12.1993,
Ex. P-1444	Cheque for Rs. 10,572/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 3.2.1994,
Ex. P-1445	Cheque for Rs. 12,509/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 1.3.1994,
Ex. P-1446	Cheque for Rs. 12,435/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 2.4.1994,
Ex. P-1447	Cheque for Rs. 10,578/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 2.5.1994,
Ex. P-1448	Cheque for Rs. 11,168/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 31.5.1994,
Ex. P-1449	Cheque for Rs. 8,955/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 1.7.1994,
Ex. P-1450	Cheque for Rs. 9,128/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 2.8.1994,
Ex. P-1451	Cheque for Rs. 9,763/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 1.9.1994,
Ex. P-1452	Cheque for Rs. 11,767/- of Canara Bank, Mylapore in favour of Salam Stores by A-1 in C.A. No. 2018, dt. 3.12.1994,
Ex. P-1453	Cheque for Rs. 38,640/- of Canara Bank, Mylapore in favour of Romega Foam by A-1 in

	C.A. No. 2018, dt. 25.9.1995,
Ex. P-1454	Cheque for Rs. 10,258.56 of Canara Bank, Mylapore in favour of C. Sango by A-1 in C.A. No. 2018, dt. 17.4.1994,
Ex. P-1455	Cheque for Rs.30,400/- of Canara Bank, Mylapore in favour of SBKC Carrier by A-1 in C.A. No. 2018, dt. 17.11.1995,
Ex. P-1456	Cheque for Rs. 169/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 22.9.1993,
Ex. P-1457	Cheque for Rs. 290/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 2.9.1993,
Ex. P-1458	Cheque for Rs. 1,340/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 22.11.1993,
Ex. P-1459	Cheque for Rs. 10,020/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 9.1.1996,
Ex. P-1460	Cheque for Rs. 6,060/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 7.3.1996,
Ex. P-1461	Cheque for Rs. 780/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 13.9.1995,
Ex. P-1462	Cheque for Rs. 12,660/- of Canara Bank, Mylapore in favour of SE MEDC by A-1 in C.A. No. 2018, dt. 2.11.1995,
Ex. P-1463	Cheque for Rs. 8,017.25 of Canara Bank, Mylapore in favour of SMCS Ltd., by A-1 in C.A. No. 2018, dt. 24.11.1995,
Ex. P-1464	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of D. Someswara Rao by A-1 in C.A. No. 2018, dt. 4.4.1993,
Ex. P-1465	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of Ram Jethmalani by A-1 in C.A. No. 2018, dt. 12.7.1995,
Ex. P-1466	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of Ram Jethmalani by A-1 in C.A. No. 2018, dt. 22.8.1995,
Ex. P-1467	Cheque for Rs. 1,75,246.25 of Canara Bank, Mylapore in favour of Adyar Gate Hotel Ltd., by A-1 in C.A. No. 2018, dt. 16.9.1995,
Ex. P-1468	Cheque for Rs. 12,320/- of Canara Bank, Mylapore in favour of Vijayalakshmi Sweets

	by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1469	Cheque for Rs. 19,600/- of Canara Bank, Mylapore in favour of Annapurna Cateteria by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1470	Cheque for Rs. 16,225/- of Canara Bank, Mylapore in favour of Arasan Sweets, Tirunelveli by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1471	Cheque for Rs. 11,160/- of Canara Bank, Mylapore in favour of Vasantha Bhavan, Pudukkottai by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1472	Cheque for Rs. 10,302/- of Canara Bank, Mylapore in favour of New Arya Bhavan, Madhurai by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1473	Cheque for Rs. 22,000/- of Canara Bank, Mylapore in favour of Welcome Hotel, Madras by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1474	Cheque for Rs. 48,645/- of Canara Bank, Mylapore in favour of Central Café, Tirunelveli by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1475	Cheque for Rs. 17,450/- of Canara Bank, Mylapore in favour of Coffee House, Ootacamond by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1476	Cheque for Rs. 9,091.50 of Canara Bank, Mylapore in favour of Master Bakery, Sivagangai by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1477	Cheque for Rs. 10,224/- of Canara Bank, Mylapore in favour of Sri Jayam Sweet Stall, Palani by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1478	Cheque for Rs. 39,000/- of Canara Bank, Mylapore in favour of Mayil Marek Mittaikadai, Trichy by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1479	Cheque for Rs. 15,150/- of Canara Bank, Mylapore in favour of New Bombay Sweets, Tanjure by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1480	Cheque for Rs. 13,520/- of Canara Bank, Mylapore in favour of Salem Café, Salem by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1481	Cheque for Rs. 24,884.65 of Canara Bank,

	Mylapore in favour of Annamalai Bus Transport Ltd., by A-1 in C.A. No. 2018, dt. 23.7.1993,
Ex. P-1482	Cheque for Rs. 22,905.65 of Canara Bank, Mylapore in favour of Annamalai Bus Transport Ltd., by A-1 in C.A. No. 2018, dt. 9.3.1994,
Ex. P-1483	Cheque for Rs. 15,903/- of Canara Bank, Mylapore in favour of Govind Cabs by A-1 in C.A. No. 2018, dt. 23.9.1995,
Ex. P-1484	Cheque for Rs. 1,00,008/- of Canara Bank, Mylapore in favour of CMs Relief Fund by A-1 in C.A. No. 2018, dt. 2.10.1993,
Ex. P-1485	Cheque for Rs. 1,08,000/- of Canara Bank, Mylapore in favour of Kanakabhisheka Samithi by A-1 in C.A. No. 2018, dt. 22.3.1995,
Ex. P-1486	Cheque for Rs. 27,000/- of Canara Bank, Mylapore in favour of Tamilaga Inippagam by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1487	Cheque for Rs. 1,00,008/- of Canara Bank, Mylapore in favour of President, Thevar Statue by A-1 in C.A. No. 2018, dt. 29.10.1993,
Ex. P-1488	Cheque for Rs. 50,000/- of Canara Bank, Mylapore in favour of Building Fund of RV Towers by A-1 in C.A. No. 2018, dt. 4.3.1992,
Ex. P-1489	Cheque for Rs. 1 lakh of Canara Bank, Mylapore in favour of Warlaw Trust,New Delhi by A-1 in C.A. No. 2018, dt. 30.8.1993,
Ex. P-1490	Cheque for Rs. 49,500/- of Canara Bank, Mylapore in favour of TN Film Division Corpn., by A-1 in C.A. No. 2018, dt. 15.9.1995,
Ex. P-1491	Cheque for Rs. 10,000/- of Canara Bank, Mylapore in favour of A.K. Vijayasankar by A-1 in C.A. No. 2018, dt. 6.9.1993,
Ex. P-1492	Cheque for Rs. 20,000/- of Canara Bank, Mylapore in favour of A.K. Vijayasankar by A-1 in C.A. No. 2018, dt. 1.4.1995,
Ex. P-1493	Cheque for Rs. 20,000/- of Canara Bank, Mylapore in favour of A.K. Vijayasankar by A-1 in C.A. No. 2018, dt. 20.7.1995,
Ex. P-1494	Cheque for Rs. 20,000/- of Canara Bank, Mylapore in favour of A.K. Vijayasankar by A-1 in C.A. No. 2018, dt. 20.10.1995,
Ex. P-1495	Cheque for Rs. 76,450/- of Canara Bank,

	Mylapore in favour of Sunshine by A-1 in C.A. No. 2018, dt. 30.9.1995,
Ex. P-1496	Cheque for Rs. 29,000/- of Canara Bank, Mylapore in favour of Swaminathan by A-1 in C.A. No. 2018, dt. 7.10.1995,
Ex. P-1497	Cheque for Rs. 16,664/- of Canara Bank, Mylapore in favour of United India Insurance Ltd., by A-1 in C.A. No. 2018, dt. 26.3.1992,
Ex. P-1498	Cheque for Rs. 26,281/- of Canara Bank, Mylapore in favour of United India Insurance Ltd., by A-1 in C.A. No. 2018, dt. 23.3.1993,
Ex. P-1499	Cheque for Rs. 8,172/- of Canara Bank, Mylapore in favour of United India Insurance Ltd., by A-1 in C.A. No. 2018, dt. 26.7.1993,
Ex. P-1500	Cheque for Rs. 35,907/- of Canara Bank, Mylapore in favour of United India Insurance Ltd., by A-1 in C.A. No. 2018, dt. 9.3.1994,
Ex. P-1501	Cheque for Rs. 7,500/- of Canara Bank, Mylapore in favour of Chinnathambi, Sweet Master, Tanjore by A-1 in C.A. No. 2018, dt. 12.5.1992,
Ex. P-1502	Cheque for Rs. 2,50,000/- of Canara Bank, Mylapore in favour of Visionhire by A-1 in C.A. No. 2018, dt. 2.3.1993,
Ex. P-1503	Cheque for Rs. 15,90,726/- of Canara Bank, Mylapore by A-1 in favour of herself in C.A. No. 2018, dt. 28.8.1995,
Ex. P-1504	Debit voucher for Rs. 1,109/- in C.A. No. 2018 of Canara Bank, Mylapore, dt. 3.11.1995,
Ex. P-1505	Debit voucher for DD commission of Rs. 1,416/- in C.A. No. 2018 of Canara Bank, Mylapore, dt. 2.5.1995,
Ex. P-1506	Debit voucher for DD commission of Rs. 240/- in C.A. No. 2018 of Canara Bank, Mylapore, dt. 1.9.1995,
Ex. P-1507	Debit voucher for DD commission of Rs. 263/- in C.A. No. 2018 of Canara Bank, Mylapore, dt. 17.10.1995,
Ex. P-1508	Debit voucher for DD commission Rs. 284/- in C.A. No. 2018 of Canara Bank, Mylapore, dt. 22.8.1995,
Ex. P-1509	Xerox copy of pass sheet of C.A. No. 2018 in Canara Bank, Mylapore in the name of A-1, dt. 16.4.1994,
Ex. P-1510	Statement of accoount of SB No. 23218 in the

	name of A-2 in Canara Bank, Mylapore from 23.5.1990 to 28.4.1997,
Ex. P-1511	Application for DD by A-2 in SB No. 23218 of Canara Bank, Mylapore in favour of S. Rajagopalan for Rs. 3 lakh, dt. 13.8.1991,
Ex. P-1512	Application for DD by A-2 in SB No. 23218 of Canara Bank, Mylapore in favour of R. Srinivasan for Rs. 3 lakh, dt. 13.8.1991,
Ex. P-1513	Application for DD by A-2 in SB No. 23218 of Canara Bank, Mylapore in favour of Jaspal Singh, New Delhi for Rs. 4 lakh, dt. 19.3.1992,
Ex. P-1514	Application for DD by A-2 in SB No. 23218 of Canara Bank, Mylapore in favour of Jaspal Singh, New Delhi for Rs. 50,000/-, dt. 19.3.1992,
Ex. P-1515	Cheque for Rs. 1,90,00,000/- of Canara Bank, Mylapore in favour of Radha Venkatachalam by A-2 in SB No. 23218, dt. 5.5.1995,
Ex. P-1516	Cheque for Rs. 45 lakh of Canara Bank, Mylapore in favour of Radha Venkatachalam by A-2 in SB No. 23218, dt. 5.5.1995,
Ex. P-1517	Cheque for Rs. 1 crore of Canara Bank, Mylapore in favour of Radha Venkatachalam by A-2 in SB No. 23218, dt. 5.5.1995,
Ex. P-1518	Application for DD by A-2 in SB No. 23218 of Canara Bank, Mylapore for Rs. 9,35,000/-, dt. 13.7.1995,
Ex. P-1519	Statement of account of C.A. No. 2196 in the name of A-2 in Canara Bank, Mylapore from 1.12.1992 to 30.11.1993,
Ex. P-1520	Pay-in-slip for Rs. 75,000/- by Jayaraman of Canara Bank, Mylapore Branch in C.A. No. 2196 of A-2, dt. 31.5.1994,
Ex. P-1521	Pay-in-slip for Rs. 56,600/- by Jayaraman of Canara Bank, Mylapore Branch in C.A. No. 2196 of A-2, dt. 19.10.1994,
Ex. P-1522	Pay-in-slip for Rs. 90,000/- by Mani of Canara Bank, Mylapore Branch in C.A. No. 2196 of A-2, dt. 7.11.1994,
Ex. P-1523	Pay-in-slip for Rs. 3 lakh of Canara Bank, Mylapore Branch in C.A. No. 2196 of A-2, dt. 5.12.1994,
Ex. P-1524	Pay-in-slip for Rs. 1,60,000/- of Ram Vijayan Canara Bank, Mylapore Branch in C.A. No.

	2196 of A-2, dt. 24.1.1995,
Ex. P-1525	Pay-in-slip for Rs. 4,10,000/- of Ram Vijayan Canara Bank, Mylapore Branch in C.A. No. 2196 of A-2, dt. 22.8.1995,
Ex. P-1526	DD for Rs. 20 lakh of Canara Bank, Mylapoe by A-2 in favour of herself in C.A. No.2196, dt. 22.1.1993,
Ex. P-1527	Cheque for Rs.1,155/- of Canara Bank, Mylapore in favour of Higginbathams Ltd., by A-2 in C.A. No. 2196 , dt. 31.1.1994,
Ex. P-1528	DD application for Rs. 13,10,000/- of Canara Bank, Mylapoe by A-2 in favour of Manimegalai & Gangai Amaran in C.A. No. 2196, dt. 7.10.1994,
Ex. P-1529	DD application for Rs. 3,60,000/- of Canara Bank, Mylapoe by Rama Vijayan for A-2 in favour of Subbi Rama Reddy, dt. 20.12.1994,
Ex. P-1530	Cheque for Rs.1,50,000/- of Canara Bank, Mylapore in favour of Ramayamma by A-2 in C.A. No. 2196 , dt. 31.1.1994,
Ex. P-1531	Cheque for Rs.7,50,000/- of Canara Bank, Mylapore in favour of Indian Bank, Abhiramapuram by A-2 in C.A. No. 2196 , dt. 24.2.1995,
Ex. P-1532	Cheque for Rs. 2,486.89 of Canara Bank, Mylapore in favour of Five Stars by A-2 in C.A. No. 2196 , dt. 1.1.1994,
Ex. P-1533	Cheque for Rs. 3,150/- of Canara Bank, Mylapore in favour of Alagu Security Services by A-2 in C.A. No. 2196 , dt. 9.2.1995,
Ex. P-1534	Cheque for Rs. 800/- of Canara Bank, Mylapore in favour of Alagu Security Services by A-2 in C.A. No. 2196 , dt. 19.12.1995,
Ex. P-1535	Cheque for Rs. 3,000/- of Canara Bank, Mylapore in favour of Alagu Security Services by A-2 in C.A. No. 2196 , dt. 5.1.1996,
Ex. P-1536	Cheque for Rs. 3000/- of Canara Bank, Mylapore in favour of Alagu Security Services by A-2 in C.A. No. 2196 , dt. 30.3.1996,
Ex. P-1537	Cheque for Rs. 300/- of Canara Bank, Mylapore in favour of Alagu Security Services by A-2 in C.A. No. 2196 , dt. 31.1.1994,
Ex. P-1538	Cheque for Rs. 9,065/- of Canara Bank, Mylapore in favour of Latham India Ltd., by

	A-2 in C.A. No. 2196 , dt. 18.7.1995,
Ex. P-1539	Cheque for Rs. 13,450/- of Canara Bank, Mylapore in favour of V.G. Panneerdas & Co., by A-2 in C.A. No. 2196 , dt. 3.11.1995,
Ex. P-1540	Cheque for Rs. 30,000/- of Canara Bank, Mylapore in favour of Rajasekharan & Associates by A-2 in C.A. No. 2196 , dt. 25.1.1993,
Ex. P-1541	Cheque for Rs. 80,000/- of Canara Bank, Mylapore in favour of Rajasekharan & Co., by A-2 in C.A. No. 2196 , dt. 5.3.1993,
Ex. P-1542	Cheque for Rs. 9,500/- of Canara Bank, Mylapore in favour of Rajasekharan & Co., by A-2 in C.A. No. 2196 , dt. 23.3.1995,
Ex. P-1543	Cheque for Rs. 7,000/- of Canara Bank, Mylapore in favour of Rajasekharan & Co., by A-2 in C.A. No. 2196 , dt. 1.11.1995,
Ex. P-1544	Cheque for Rs. 6,633/- of Canara Bank, Mylapore in favour of Keerthi by A-2 in C.A. No. 2196 , dt. 9.12.1992,
Ex. P-1545	Cheque for Rs. 7,165/- of Canara Bank, Mylapore in favour of M/s Khuyzema Manuvala & Co., by A-2 in C.A. No. 2196 , dt. 8.12.1992,
Ex. P-1546	Cheque for Rs. 13,748.60 of Canara Bank, Mylapore in favour of LIC of India by A-2 in C.A. No. 2196 , dt. 17.3.1993,
Ex. P-1547	Cheque for Rs. 13,748.60 of Canara Bank, Mylapore in favour of LIC of India by A-2 in C.A. No. 2196 , dt. 19.3.1994,
Ex. P-1548	Cheque for Rs. 11,659/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 23.3.1993,
Ex. P-1549	Cheque for Rs. 3,780/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 8.4.1993,
Ex. P-1550	Cheque for Rs. 26,824/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 9.3.1994,
Ex. P-1551	Cheque for Rs. 8,172/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 1.8.1993,
Ex. P-1552	Cheque for Rs. 21,538/- of Canara Bank, Mylapore in favour of United India Insurance

	Co., by A-2 in C.A. No. 2196 , dt. 20.3.1995,
Ex. P-1553	Cheque for Rs. 3,800/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 7.4.1993,
Ex. P-1554	Cheque for Rs. 12,721/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt.11.7.1995,
Ex. P-1555	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 16.6.1995,
Ex. P-1556	Cheque for Rs. 1,645/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 12.7.1995,
Ex. P-1557	Cheque for Rs. 3,120/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 17.8.1994,
Ex. P-1558	Cheque for Rs. 1,050/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 19.8.1994,
Ex. P-1559	Cheque for Rs. 622/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 19.8.1994,
Ex. P-1560	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 22.8.1995,
Ex. P-1561	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 16.9.1995,
Ex. P-1562	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 6.10.1995,
Ex. P-1563	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 4.12.1995,
Ex. P-1564	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 7.3.1996,
Ex. P-1565	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-2 in C.A. No. 2196 , dt. 15.5.1996,
Ex. P-1566	Cheque for Rs. 152.90 of Canara Bank, Mylapore in favour of MMWSS Board by A-2 in C.A. No. 2196 , dt. 28.2.1995,
Ex. P-1567	Cheque for Rs. 180/- of Canara Bank, Mylapore in favour of MMWSS Board by A-2

	in C.A. No. 2196 , dt. 28.2.1995,
Ex. P-1568	Cheque for Rs. 8,000/- of Canara Bank, Mylapore in favour of Maraine Waves RR Flats Owners Association by A-2 in C.A. No. 2196 , dt. 3.12.1992,
Ex. P-1569	Cheque for Rs.14,313/- of Canara Bank, Mylapore in favour of SE, TNEB, Chengalpattu by A-2 in C.A. No. 2196 , dt. 9.1.1996,
Ex. P-1570	Cheque for Rs. 37,144/- of Canara Bank, Mylapore in favour of NAC & Sons by A-2 in C.A. No. 2196 , dt. 26.3.1996,
Ex. P-1571	Cheque for Rs. 3,99,834/- of Canara Bank, Mylapore in favour of NAC & Sons by A-2 in C.A. No. 2196 , dt. 26.3.1996,
Ex. P-1572	Statement of account of V.N. Sudhakaran of SB Acc. No. 24621 in Canara Bank, Mylapore from 25.2.1992 to 2.8.1999.
Ex. P-1573	Pay-in-slip for Rs. 5 lakh of Canara Bank, Mylapore in SB Acc. No. 24261 by A-3, dt. 17.7.1992,
Ex. P-1574	Cheque for Rs. 30,000/- of Canara Bank, Mylapore in favour of Rajasekaran & Associates by A-3 in SB Acc. No. 24621, dt. 25.1.1993,
Ex. P-1575	Cheque for Rs. 5,710/- of Canara Bank, Mylapore in favour of United India Insurance Co., Ltd., by A-3 in SB Acc. No. 24621, dt. 23.3.1993,
Ex. P-1576	Statement of account of A-3 of Acc. No. FGCA 2220 in Canara Bank, Mylapore from 1.4.1994 to 10.4.1999,
Ex. P-1577	Cheque for Rs.16,81,000/- of Canara Bank, Mylapore by A-3 for self in CA No. 2220, dt. 16.7.1993,
Ex. P-1578	DD application for Rs. 82,500/- of Canara Bank, Mylapoe by Rama Vijayan for A-2 in favour of A. Manian, dt. 14.7.1994,
Ex. P-1579	Cheque for Rs. 1,50,000/- of Canara Bank, Mylapore in favour of S. Ramayamma by A-3 in C.A. No. 2220, dt. 17.2.1995,
Ex. P-1580	Cheque for Rs. 7,50,000/- of Canara Bank, Mylapore in favour of Indian Bank, Abhiramapuram by A-3 in CA No. 2220, dt. 17.2.1995,
Ex. P-1581	Cheque for Rs. 12 lakh of Canara Bank,

	Mylapore in favour of V. Ayyathurai by A-3 in CA No. 2220, dt. 24.9.1992,
Ex. P-1582	Cheque for Rs. 27,41,000/- of Canara Bank, Mylapore in favour of Ind Bank, Merchant Banking Services Ltd., by A-3 in CA No. 2220, dt. 4.10.1994,
Ex. P-1583	Cheque for Rs. 9 lakh of Canara Bank, Mylapore in favour of Ayyathurai by A-3 in CA No. 2220, dt. 15.10.1994,
Ex. P-1584	Cheque for Rs. 6 lakh of Canara Bank, Mylapore in favour of Ayyathurai by A-3 in CA No. 2220, dt. 28.10.1994,
Ex. P-1585	Cheque for Rs. 24,05,000/- of Canara Bank, Mylapore by A-3 for self in CA No. 2220, dt. 26.11.1994,
Ex. P-1586	Compute sheet of ledger pertaining to DD for Rs. 9 lakh in favour of Accounts Sec., Mumbai by A-3 in CA No. 2220 in Canara Bank, Mylapore, dt. 3.4.2000,
Ex. P-1587	Compute sheet of ledger pertaining to DD for Rs. 9 lakh in favour of Accounts Sec., Mumbai by A-3 in CA No. 2220 in Canara Bank, Mylapore, dt. 3.4.2000,
Ex. P-1588	Compute sheet of ledger pertaining to DD for Rs. 6,05,000/- in favour of Accounts Sec., Mumbai by A-3 in CA No. 2220 in Canara Bank, Mylapore, dt. 3.4.2000,
Ex. P-1589	Cheque for Rs. 2,55,000/- of Canara Bank, Mylapore in favour of Ayyathurai by A-3 in CA No. 2220, dt. 5.12.1994,
Ex. P-1590	Cheque for Rs. 4,500/- of Canara Bank, Mylapore in favour of S. Srinivasulu Reddy by A-3 in CA No. 2220, dt. 24.9.1994,
Ex. P-1591	Cheque for Rs. 3,000/- of Canara Bank, Mylapore in favour of R. Loganathan by A-3 in CA No. 2220, dt. 10.2.1994,
Ex. P-1592	Cheque for Rs. 5,484/- of Canara Bank, Mylapore in favour of United India Insurance Co., Ltd., by A-3 in CA No. 2220, dt. 9.3.1994,
Ex. P-1593	Cheque for Rs. 5,390/- of Canara Bank, Mylapore in favour of United India Insurance Co., Ltd.,by A-3 in CA No. 2220, dt. 20.3.1995,

Ex. P-1594	Cheque for Rs. 7,931/- of Canara Bank, Mylapore in favour of United India Insurance Co., Ltd., by A-3 in CA No. 2220, dt. 21.11.1995,
Ex. P-1595	Cheque for Rs. 13,282/- of Canara Bank, Mylapore in favour of United India Insurance Co., Ltd., by A-3 in CA No. 2220, dt. 19.3.1996,
Ex. P-1596	Cheque for Rs. 2,500/- of Canara Bank, Mylapore in favour of P. Raghuraman by A-3 in CA No. 2220, dt. 16.7.1994,
Ex. P-1597	Cheque for Rs. 4,500/- of Canara Bank, Mylapore in favour of Sai Bhaskar Reddy by A-3 in CA No. 2220, dt. 24.9.1994,
Ex. P-1598	Cheque for Rs. 34,960/- of Canara Bank, Mylapore in favour of Sampath Cabs by A-3 in CA No. 2220, dt. 18.10.1995,
Ex. P-1599	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of Madras Telephones by A-3 in CA No. 2220, dt. 21.8.1995,
Ex. P-1600	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of Madras Telephones by A-3 in CA No. 2220, dt. 6.10.1995,
Ex. P-1601	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of Madras Telephones by A-3 in CA No. 2220, dt. 4.12.1995,
Ex. P-1602	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of Madras Telephones by A-3 in CA No. 2220, dt. 6.2.1996,
Ex. P-1603	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of Madras Telephones by A-3 in CA No. 2220, dt. 9.4.1996,
Ex. P-1604	Cheque for Rs. 2,500/- of Canara Bank, Mylapore in favour of K. Krishna Reddy by A-3 in CA No. 2220, dt. 24.9.1994,
Ex. P-1605	Cheque for Rs. 399/- of Canara Bank, Mylapore in favour of Post Master, T. Nagar, by A-3 in CA No. 2220, dt. 16.6.1995,
Ex. P-1606	Debit voucher for Rs. 25/- in the account of A-3 in CA No. 2220 in Canara Bank, Mylapore, dt. 22.6.1993,
Ex. P-1607	Cheque for Rs. 50/- in the account of A-3 in CA No. 2220 in Canara Bank, Mylapore, dt. 16.7.1993,
Ex. P-1608	Cheque for Rs. 930/- of Canara Bank,

	Mylapore in the account of A-3 in CA No. 2220, dt. 15.12.1995,
Ex. P-1609	Cheque for Rs. 3,500/- of Canara Bank, Mylapore of A-3 in CA No. 2220, dt. 27.10.1995,
Ex. P-1610	Cheque for Rs. 360/- of Canara Bank, Mylapore of A-3 in CA No. 2220, dt. 7.3.1996,
Ex. P-1611	Statement of account of A-3 of Acc. No. FGGA 95 LHV 16 in Canara Bank, Mylapore from 1.1.1995 to 24.12.1999,
Ex. P-1612	Xerox copy of loan application by A-3 in GA/95 LHV P 16 in Canara Bank, Mylapore, dt. 25.11.1994,
Ex. P-1613	Statement of account of A-4 of SB Acc. No. 25389 in Canara Bank, Mylapore from 23.1.1993 to 2.8.1999,
Ex. P-1614	Cheque for Rs. 30,000/- of Canara Bank, Mylapore of A-4 in SB Acc. No. 25389 in favour of Rajasekaran & Associates, dt. 25.1.1993,
Ex. P-1615	Cheque for Rs. 9,369/- of Canara Bank, Mylapore of A-4 in SB Acc. No. 25389 in favour of United India Insurance Co., dt. 23.3.1993,
Ex. P-1616	Cheque for Rs. 4,410/- of Canara Bank, Mylapore of A-4 in SB Acc. No. 25389 in favour of Subbarama Reddy, dt. 30.11.1994,
Ex. P-1617	Cheque for Rs. 4,590/- of Canara Bank, Mylapore of A-4 in SB Acc. No. 25389 in favour of Srinivasulu Reddy, dt. 30.11.1994,
Ex. P-1618	Statement of account of A-4 in C.A. No. 2219 in Canara Bank, Mylapore from 7.4.1993 to 16.7.1996,
Ex. P-1619	Cheque for Rs. 2,500/- of Canara Bank, Mylapore in favour of K. Anil Kumar Reddy by A-4 in CA No. 2219, dt. 24.9.1994,
Ex. P-1620	Cheque for Rs. 4,500/- of Canara Bank, Mylapore in favour of P. Narayana Rao by A-4 in CA No. 2219, dt. 24.9.1994,
Ex. P-1621	Cheque for Rs. 2,500/- of Canara Bank, Mylapore in favour of G. Prabhakar Reddy by A-4 in CA No. 2219, dt. 16.7.1994,
Ex. P-1622	Cheque for Rs.1,000/- of Canara Bank, Mylapore in favour of P.V. Ravi Kumar by A-4

	in CA No. 2219, dt. 24.9.1994,
Ex. P-1623	Cheque for Rs. 2 lakh of Canara Bank, Mylapore in favour of Suresh Batia by A-4 in CA No. 2219, dt. 7.3.1995,
Ex. P-1624	Cheque for Rs. 20,000/- of Canara Bank, Mylapore in favour of A.K. Vijaya Shankar by A-4 in CA No. 2219, dt. 1.4.1995,
Ex. P-1625	Cheque for Rs. 8,052/- of Canara Bank, Mylapore in favour of United India Insurance Co., by A-4 in CA No. 2219, dt. 9.3.1994,
Ex. P-1626	Cheque for Rs. 15,40,000/- of Canara Bank, Mylapore by A-4 in favour of self in CA No. 2219, dt. 16.10.1993,
Ex. P-1627	Application for 7 DDs for Rs. 3,60,000/- signed by Ram Vijayan for A-4 in CA No. 2219 of Canara Bank, Mylapore, dt. 20.12.1994,
Ex. P-1628	Cheque for Rs. 1,50,000/- of Canara Bank, Mylapore in favour of S. Ramayamma by A-4 in CA No. 2219, dt. 17.3.1995,
Ex. P-1629	Cheque for Rs. 7,50,000/- of Canara Bank, Mylapore by A-4 in favour of Indian Bank, Abhiramapuram in CA No. 2219, dt. 17.3.1995,
Ex. P-1630	Cheque for Rs. 25 lakh of Canara Bank, Mylapore in favour of Radha Venkatachalam by A-3 in CA No. 2220, dt. 5.5.1995,
Ex. P-1631	Cheque for Rs. 9,35,000/- of Canara Bank, Mylapore by A-2 in SB No. 23218, dt. 13.7.1995,
Ex. P-1632	Account Opening Form by A-1, A-2, V. Dinakaran & Dinakaran as partners of M/s Namadhu MGR for C.A. No. 1952 in Canara Bank, Mylapore, dt. 8.3.1988,
Ex. P-1633	Specimen signature card singed by A-1 in C.A. No.1952 for Namadhu MGR,
Ex. P-1634	Specimen signature card singed by A-2 in C.A. No.1952 for Namadhu MGR,
Ex. P-1635	Statement of account of M/s Namadhu MGR in C.A. No. 1952 in Canara Bank, Mylapore from 1.7.1991 to 30.4.1996,
Ex. P-1636	Pay-in-slip for Rs. 1,69,662.30 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 18.12.1991,
Ex. P-1637	Pay-in-slip for Rs. 1,26,986.50 in C.A. No.

	1952 of Canara Bank, Mylapore by S. Balaji, dt. 20.12.1991,
Ex. P-1638	Pay-in-slip for Rs. 76,552.30 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 14.2.1992,
Ex. P-1639	Pay-in-slip for Rs. 1,04,087.80 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 17.2.1992,
Ex. P-1640	Pay-in-slip for Rs. 1,31,090/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 24.2.1992,
Ex. P-1641	Pay-in-slip for Rs. 1,31,880.90 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 6.4.1992,
Ex. P-1642	Pay-in-slip for Rs. 1,05,168.50 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 21.5.1992,
Ex. P-1643	Pay-in-slip for Rs. 4,60,471/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 1.6.1992,
Ex. P-1644	Pay-in-slip for Rs. 1,34,640/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 19.6.1992,
Ex. P-1645	Pay-in-slip for Rs. 25 lakh in C.A. No. 1952 of Canara Bank, Mylapore by N. Bhaskaran, dt. 13.7.1992,
Ex. P-1646	Pay-in-slip for Rs. 30 lakh in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 17.9.1992,
Ex. P-1647	Pay-in-slip for Rs. 10,93,632/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 22.9.1992,
Ex. P-1648	Pay-in-slip for Rs. 63,815/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 3.10.1992,
Ex. P-1649	Pay-in-slip for Rs. 1,99,368/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 22.10.1992,
Ex. P-1650	Pay-in-slip for Rs.1,68,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.10.1992,
Ex. P-1651	Pay-in-slip for Rs. 1,79,256/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan ,

	dt. 22.10.1992,
Ex. P-1652	Pay-in-slip for Rs. 1,79,256/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.10.1992,
Ex. P-1653	Pay-in-slip for Rs. 1,70,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.10.1992,
Ex. P-1654	Pay-in-slip for Rs. 1,56,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 3.12.1992,
Ex. P-1655	Pay-in-slip for Rs. 1,50,840/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 3.12.1992,
Ex. P-1656	Pay-in-slip for Rs. 1,26,360/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 3.12.1992,
Ex. P-1657	Pay-in-slip for Rs. 2,58,720/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 3.12.1992,
Ex. P-1658	Pay-in-slip for Rs. 1,78,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 3.12.1992,
Ex. P-1659	Pay-in-slip for Rs. 1,69,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 2.1.1993,
Ex. P-1660	Pay-in-slip for Rs. 1,89,600/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 2.1.1993,
Ex. P-1661	Pay-in-slip for Rs. 1,71,600/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 2.1.1993,
Ex. P-1662	Pay-in-slip for Rs. 1,74,780/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 2.1.1993,
Ex. P-1663	Pay-in-slip for Rs. 1,42,020/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 2.1.1993,
Ex. P-1664	Pay-in-slip for Rs. 2,28,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 14.2.1993,
Ex. P-1665	Pay-in-slip for Rs. 2,17,620/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 14.2.1993,
Ex. P-1666	Pay-in-slip for Rs. 1,76,640/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan ,

	dt. 14.2.1993,
Ex. P-1667	Pay-in-slip for Rs. 2,22,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 14.2.1993,
Ex. P-1668	Pay-in-slip for Rs. 2,32,140/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 14.2.1993,
Ex. P-1669	Pay-in-slip for Rs. 91,047.20 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 19.2.1993,
Ex. P-1670	Pay-in-slip for Rs. 79,030/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 22.2.1993,
Ex. P-1671	Pay-in-slip for Rs. 1,77,436/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 25.2.1993,
Ex. P-1672	Pay-in-slip for Rs. 65,133.40 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 2.3.1993,
Ex. P-1673	Pay-in-slip for Rs. 83,330.50 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 5.3.1993
Ex. P-1674	Pay-in-slip for Rs. 1,92,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 17.3.1993,
Ex. P-1675	Pay-in-slip for Rs. 1,86,900/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 17.3.1993,
Ex. P-1676	Pay-in-slip for Rs. 1,80,120/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 17.3.1993,
Ex. P-1677	Pay-in-slip for Rs. 2,06,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 17.3.1993,
Ex. P-1678	Pay-in-slip for Rs. 85,020/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 17.3.1993,
Ex. P-1679	Pay-in-slip for Rs. 1,92,240/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.4.1993,
Ex. P-1680	Pay-in-slip for Rs. 2,41,740/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.4.1993,
Ex. P-1681	Pay-in-slip for Rs. 2,04,840/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan ,

	dt. 5.4.1993,
Ex. P-1682	Pay-in-slip for Rs. 1,90,080/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.4.1993,
Ex. P-1683	Pay-in-slip for Rs. 1,46,940/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.4.1993,
Ex. P-1684	Pay-in-slip for Rs. 1,52,592/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.5.1993,
Ex. P-1685	Pay-in-slip for Rs. 2,07,228/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.5.1993,
Ex. P-1686	Pay-in-slip for Rs. 2,02,680/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.5.1993,
Ex. P-1687	Pay-in-slip for Rs. 1,81,500/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.5.1993,
Ex. P-1688	Pay-in-slip for Rs. 1,82,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.5.1993,
Ex. P-1689	Pay-in-slip for Rs. 1,98,456/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 4.6.1993,
Ex. P-1690	Pay-in-slip for Rs. 1,92,336/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 4.6.1993,
Ex. P-1691	Pay-in-slip for Rs. 1,90,056/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 4.6.1993,
Ex. P-1692	Pay-in-slip for Rs. 1,93,440/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 4.6.1993,
Ex. P-1693	Pay-in-slip for Rs. 1,69,992/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 4.6.1993,
Ex. P-1694	Pay-in-slip for Rs. 97,599/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 26.6.1993,
Ex. P-1695	Pay-in-slip for Rs. 93,325.20 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 9.7.1993,
Ex. P-1696	Pay-in-slip for Rs. 2,36,256/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan ,

	dt. 22.7.1993,
Ex. P-1697	Pay-in-slip for Rs. 2,10,312/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.7.1993,
Ex. P-1698	Pay-in-slip for Rs. 2,00,784/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.7.1993,
Ex. P-1699	Pay-in-slip for Rs. 1,88,256/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.7.1993,
Ex. P-1700	Pay-in-slip for Rs. 1,05,672/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 22.7.1993,
Ex. P-1701	Pay-in-slip for Rs. 60,405/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 26.7.1993,
Ex. P-1702	Pay-in-slip for Rs. 52,330/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 3.8.1993,
Ex. P-1703	Pay-in-slip for Rs. 1,76,880/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1993,
Ex. P-1704	Pay-in-slip for Rs. 1,91,556/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.8.1993,
Ex. P-1705	Pay-in-slip for Rs. 1,95,948/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.8.1993,
Ex. P-1706	Pay-in-slip for Rs. 2,10,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.8.1993,
Ex. P-1707	Pay-in-slip for Rs. 1,99,656/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 5.8.1993,
Ex. P-1708	Pay-in-slip for Rs. 47,232.50 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 29.9.1993,
Ex. P-1709	Pay-in-slip for Rs. 86,250/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 18.11.1993,
Ex. P-1710	Pay-in-slip for Rs. 1,92,180/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 18.11.1993,
Ex. P-1711	Pay-in-slip for Rs. 2,45,100/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan ,

	dt. 18.11.1993,
Ex. P-1712	Pay-in-slip for Rs. 2,42,970/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 18.11.1993,
Ex. P-1713	Pay-in-slip for Rs. 2,52,300/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 18.11.1993,
Ex. P-1714	Pay-in-slip for Rs. 2,15,904/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.12.1993,
Ex. P-1715	Pay-in-slip for Rs. 1,39,008/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.12.1993,
Ex. P-1716	Pay-in-slip for Rs. 1,86,936/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.12.1993,
Ex. P-1717	Pay-in-slip for Rs. 1,95,504/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.12.1993,
Ex. P-1718	Pay-in-slip for Rs. 2,02,392/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.12.1993,
Ex. P-1719	Pay-in-slip for Rs. 2,64,792/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.1.1994,
Ex. P-1720	Pay-in-slip for Rs. 2,28,912/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.1.1994,
Ex. P-1721	Pay-in-slip for Rs. 2,22,912/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.1.1994,
Ex. P-1722	Pay-in-slip for Rs. 2,18,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.1.1994,
Ex. P-1723	Pay-in-slip for Rs. 1,78,944/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 6.1.1994,
Ex. P-1724	Pay-in-slip for Rs. 86,817.40 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 4.2.1994,
Ex. P-1725	Pay-in-slip for Rs. 71,084.40 in C.A. No. 1952 of Canara Bank, Mylapore by B. Krishnan, dt.12.2.1994,
Ex. P-1726	Pay-in-slip for Rs. 89,506.40 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt.

	18.2.1994,
Ex. P-1727	Pay-in-slip for Rs. 87,055/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 21.2.1994,
Ex. P-1728	Pay-in-slip for Rs. 1,98,810/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 23.2.1994,
Ex. P-1729	Pay-in-slip for Rs. 96,933.40 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 28.2.1994,
Ex. P-1730	Pay-in-slip for Rs. 2,35,320/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 9.3.1994,
Ex. P-1731	Pay-in-slip for Rs. 2,24,880/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 9.3.1994,
Ex. P-1732	Pay-in-slip for Rs. 2,36,700/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 9.3.1994,
Ex. P-1733	Pay-in-slip for Rs. 25,880.40 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 9.3.1994,
Ex. P-1734	Pay-in-slip for Rs. 1,61,640/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.4.1994,
Ex. P-1735	Pay-in-slip for Rs. 2,13,600/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.4.1994,
Ex. P-1736	Pay-in-slip for Rs. 2,31,600/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.4.1994,
Ex. P-1737	Pay-in-slip for Rs. 2,33,160/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.4.1994,
Ex. P-1738	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.4.1994,
Ex. P-1739	Pay-in-slip for Rs. 1,34,290/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 19.4.1994,
Ex. P-1740	Pay-in-slip for Rs. 87,794/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 25.4.1994,
Ex. P-1741	Pay-in-slip for Rs. 55,299.20 in C.A. No. 1952

	of Canara Bank, Mylapore by S. Balaji, dt. 30.4.1994,
Ex. P-1742	Pay-in-slip for Rs. 3,36,240/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.5.1994,
Ex. P-1743	Pay-in-slip for Rs. 1,77,120/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.5.1994,
Ex. P-1744	Pay-in-slip for Rs. 3,08,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.5.1994,
Ex. P-1745	Pay-in-slip for Rs. 2,28,160/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.5.1994,
Ex. P-1746	Pay-in-slip for Rs. 3,19,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.5.1994,
Ex. P-1747	Pay-in-slip for Rs. 3,05,376/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.6.1994,
Ex. P-1748	Pay-in-slip for Rs. 2,97,376/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.6.1994,
Ex. P-1749	Pay-in-slip for Rs. 3,04,576/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.6.1994,
Ex. P-1750	Pay-in-slip for Rs. 2,56,736/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.6.1994,
Ex. P-1751	Pay-in-slip for Rs. 2,81,296/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 3.6.1994,
Ex. P-1752	Pay-in-slip for Rs. 60,550/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 6.6.1994,
Ex. P-1753	Pay-in-slip for Rs. 1,28,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.6.1994,
Ex. P-1754	Pay-in-slip for Rs. 98,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.6.1994,
Ex. P-1755	Pay-in-slip for Rs. 92,500/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.6.1994,
Ex. P-1756	Pay-in-slip for Rs. 89,361.80 in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 20.6.12994,
Ex. P-1757	Pay-in-slip for Rs. 64,945.60 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 27.6.1994,
Ex. P-1758	Pay-in-slip for Rs. 72,181.65 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt.1.7.1994,
Ex. P-1759	Pay-in-slip for Rs. 8,12,789/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 4.7.1994,
Ex. P-1760	Pay-in-slip for Rs. 3,04,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,
Ex. P-1761	Pay-in-slip for Rs. 2,96,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,
Ex. P-1762	Pay-in-slip for Rs. 2,98,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,
Ex. P-1763	Pay-in-slip for Rs. 2,96,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,
Ex. P-1764	Pay-in-slip for Rs. 1,92,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,
Ex. P-1765	Pay-in-slip for Rs. 80,499.60 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.7.1994,
Ex. P-1766	Pay-in-slip for Rs. 80,733.80 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 25.7.1994,
Ex. P-1767	Pay-in-slip for Rs. 65,050.60/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 29.7.1994,
Ex. P-1768	Pay-in-slip for Rs. 2,26,160/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 1.8.1994,
Ex. P-1769	Pay-in-slip for Rs. 2,88,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 1.8.1994,
Ex. P-1770	Pay-in-slip for Rs. 3,05,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 1.8.1994,
Ex. P-1771	Pay-in-slip for Rs. 2,88,400/- in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 1.8.1994,
Ex. P-1772	Pay-in-slip for Rs. 3,05,360/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 1.8.1994,
Ex. P-1773	Pay-in-slip for Rs. 58,602/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 1.8.1994,
Ex. P-1774	Pay-in-slip for Rs. 61,390.80 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 8.8.1994,
Ex. P-1775	Pay-in-slip for Rs. 78,559.20 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 22.8.1994,
Ex. P-1776	Pay-in-slip for Rs. 1,09,574.50 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 25.8.1994,
Ex. P-1777	Pay-in-slip for Rs. 90,162.60 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 29.8.1994,
Ex. P-1778	Pay-in-slip for Rs. 1,49,622.80 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 5.9.1994,
Ex. P-1779	Pay-in-slip for Rs. 85,887.25 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 5.9.1994,
Ex. P-1780	Pay-in-slip for Rs. 2,97,376/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.9.1994,
Ex. P-1781	Pay-in-slip for Rs. 3,05,536/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.9.1994,
Ex. P-1782	Pay-in-slip for Rs. 2,04,896/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.9.1994,
Ex. P-1783	Pay-in-slip for Rs. 2,78,336/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.9.1994,
Ex. P-1784	Pay-in-slip for Rs. 3,05,536/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.9.1994,
Ex. P-1785	Pay-in-slip for Rs. 1,47,828.90 in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 12.9.1994,
Ex. P-1786	Pay-in-slip for Rs. 98,230.20 in C.A. No. 1952

	of Canara Bank, Mylapore by S. Balaji, dt. 22.9.1994,
Ex. P-1787	Pay-in-slip for Rs. 1,10,041.45/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 6.10.1994,
Ex. P-1788	Pay-in-slip for Rs. 2,72,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,
Ex. P-1789	Pay-in-slip for Rs. 2,72,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,
Ex. P-1790	Pay-in-slip for Rs. 2,96,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,
Ex. P-1791	Pay-in-slip for Rs. 2,46,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,
Ex. P-1792	Pay-in-slip for Rs. 2,64,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,
Ex. P-1793	Pay-in-slip for Rs. 70,686.50 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 1.11.1994,
Ex. P-1794	Pay-in-slip for Rs. 2,70,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-1795	Pay-in-slip for Rs. 2,80,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-1796	Pay-in-slip for Rs. 2,68,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-1797	Pay-in-slip for Rs. 2,42,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-1798	Pay-in-slip for Rs. 2,60,640/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-1799	Pay-in-slip for Rs. 60,511.90 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 21.11.1994,
Ex. P-1800	Pay-in-slip for Rs. 2,80,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.12.1994,
Ex. P-1801	Pay-in-slip for Rs. 2,72,480/- in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 9.12.1994,
Ex. P-1802	Pay-in-slip for Rs. 2,72,480/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.12.1994,
Ex. P-1803	Pay-in-slip for Rs. 2,80,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.12.1994,
Ex. P-1804	Pay-in-slip for Rs.2,71,635.20 in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.12.1994,
Ex. P-1805	Pay-in-slip for Rs. 3,04,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 7.1.1995,
Ex. P-1806	Pay-in-slip for Rs. 3,04,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 7.1.1995,
Ex. P-1807	Pay-in-slip for Rs. 3,04,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 7.1.1995,
Ex. P-1808	Pay-in-slip for Rs. 2,24,880/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 7.1.1995,
Ex. P-1809	Pay-in-slip for Rs. 74,640/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 17.1.1995,
Ex. P-1810	Pay-in-slip for Rs. 65,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 18.1.1995,
Ex. P-1811	Pay-in-slip for Rs. 3,04,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.2.1995,
Ex. P-1812	Pay-in-slip for Rs. 2,99,840/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.2.1995,
Ex. P-1813	Pay-in-slip for Rs. 3,04,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.2.1995,
Ex. P-1814	Pay-in-slip for Rs. 3,04,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.2.1995,
Ex. P-1815	Pay-in-slip for Rs. 1,42,240/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.2.1995,
Ex. P-1816	Pay-in-slip for Rs. 1,74,704/- in C.A. No. 1952

	of Canara Bank, Mylapore by S. Balaji, dt. 14.2.1995,
Ex. P-1817	Pay-in-slip for Rs. 2,50,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 20.2.1995,
Ex. P-1818	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.3.1995,
Ex. P-1819	Pay-in-slip for Rs. 2,08,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.3.1995,
Ex. P-1820	Pay-in-slip for Rs. 2,76,160/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.3.1995,
Ex. P-1821	Pay-in-slip for Rs. 2,32,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.3.1995,
Ex. P-1822	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.3.1995,
Ex. P-1823	Pay-in-slip for Rs. 1,26,905/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 13.3.1995,
Ex. P-1824	Pay-in-slip for Rs. 69,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 27.3.1995,
Ex. P-1825	Pay-in-slip for Rs. 2,04,320/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.4.1995,
Ex. P-1826	Pay-in-slip for Rs. 2,64,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.4.1995,
Ex. P-1827	Pay-in-slip for Rs. 2,46,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.4.1995,
Ex. P-1828	Pay-in-slip for Rs. 2,59,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 10.4.1995,
Ex. P-1829	Pay-in-slip for Rs. 2,68,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt.10.4.1995,
Ex. P-1830	Pay-in-slip for Rs. 63,640/- in C.A. No. 1952 of Canara Bank, Mylapore by (not clear), dt. 13.4.1995,
Ex. P-1831	Pay-in-slip for Rs. 2,24,000/- in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 9.5.1995,
Ex. P-1832	Pay-in-slip for Rs. 2,48,960/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.5.1995,
Ex. P-1833	Pay-in-slip for Rs. 2,25.600/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.5.1995,
Ex. P-1834	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.5.1995,
Ex. P-1835	Pay-in-slip for Rs. 1,94,240/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 9.5.1995,
Ex. P-1836	Pay-in-slip for Rs. 62,800/- in C.A. No. 1952 of Canara Bank, Mylapore by (not clear), dt. 16.5.1995,
Ex. P-1837	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.6.1995,
Ex. P-1838	Pay-in-slip for Rs. 2,46,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.6.1995,
Ex. P-1839	Pay-in-slip for Rs. 2,48,960/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.6.1995,
Ex. P-1840	Pay-in-slip for Rs. 2,56,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.6.1995,
Ex. P-1841	Pay-in-slip for Rs. 2,68,480/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.6.1995,
Ex. P-1842	Pay-in-slip for Rs. 64,520/- in C.A. No. 1952 of Canara Bank, Mylapore by (not clear), dt. 29.6.1995,
Ex. P-1843	Pay-in-slip for Rs. 2,68,480/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 30.6.1995,
Ex. P-1844	Pay-in-slip for Rs. 2,46,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 30.6.1995,
Ex. P-1845	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 30.6.1995,
Ex. P-1846	Pay-in-slip for Rs. 2,48,960/- in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 30.6.1995,
Ex. P-1847	Pay-in-slip for Rs. 2,56,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 30.6.1995,
Ex. P-1848	Pay-in-slip for Rs. 2,72,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1995,
Ex. P-1849	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1995,
Ex. P-1850	Pay-in-slip for Rs. 2,48,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1995,
Ex. P-1851	Pay-in-slip for Rs. 2,64,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1995,
Ex. P-1852	Pay-in-slip for Rs. 2,30,880/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1995,
Ex. P-1853	Pay-in-slip for Rs. 61,597.85 in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 7.8.1995,
Ex. P-1854	Pay-in-slip for Rs. 81,615/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 14.8.1995,
Ex. P-1855	Pay-in-slip for Rs. 2,55,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.9.1995,
Ex. P-1856	Pay-in-slip for Rs. 2,80,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.9.1995,
Ex. P-1857	Pay-in-slip for Rs. 2,72,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.9.1995,
Ex. P-1858	Pay-in-slip for Rs. 2,75,200/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.9.1995,
Ex. P-1859	Pay-in-slip for Rs. 2,64,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.9.1995,
Ex. P-1860	Pay-in-slip for Rs. 1,11,650/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 11.9.1995,
Ex. P-1861	Pay-in-slip for Rs. 2,80,000/- in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1995,
Ex. P-1862	Pay-in-slip for Rs. 2,70,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1995,
Ex. P-1863	Pay-in-slip for Rs. 2,64,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1995,
Ex. P-1864	Pay-in-slip for Rs. 2,52,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1995,
Ex. P-1865	Pay-in-slip for Rs. 2,76,800/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan , dt. 4.10.1995,
Ex. P-1866	Pay-in-slip for Rs. 71,092/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 9.10.1995,
Ex. P-1867	Pay-in-slip for Rs. 3,60,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.11.1995,
Ex. P-1868	Pay-in-slip for Rs. 55,680/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.11.1995,
Ex. P-1869	Pay-in-slip for Rs. 3,20,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.11.1995,
Ex. P-1870	Pay-in-slip for Rs. 4 lakh in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.11.1995,
Ex. P-1871	Pay-in-slip for Rs. 4,80,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 6.11.1995,
Ex. P-1872	Pay-in-slip for Rs. 58,500/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 28.11.1995,
Ex. P-1873	Pay-in-slip for Rs. 58,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 4.12.1995,
Ex. P-1874	Pay-in-slip for Rs. 2,80,320/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.12.1995,
Ex. P-1875	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.12.1995,
Ex. P-1876	Pay-in-slip for Rs. 2,46,400/- in C.A. No. 1952

	of Canara Bank, Mylapore by Ram Vijayan, dt. 5.12.1995,
Ex. P-1877	Pay-in-slip for Rs. 2,56,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.12.1995,
Ex. P-1878	Pay-in-slip for Rs. 2,25,280/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 5.12.1995,
Ex. P-1879	Pay-in-slip for Rs. 2,96,000/- in C.A. No. 1952 of Canara Bank, Mylapore by , dt. 5.1.1996,
Ex. P-1880	Pay-in-slip for Rs. 3,09,600/- in C.A. No. 1952 of Canara Bank, Mylapore by , dt. 5.1.1996,
Ex. P-1881	Pay-in-slip for Rs. 2,80,320/- in C.A. No. 1952 of Canara Bank, Mylapore by , dt. 5.1.1996,
Ex. P-1882	Pay-in-slip for Rs. 2,78,080/- in C.A. No. 1952 of Canara Bank, Mylapore by , dt. 5.1.1996,
Ex. P-1883	Pay-in-slip for Rs. 2,22,400/- in C.A. No. 1952 of Canara Bank, Mylapore by , dt. 5.1.1996,
Ex. P-1884	Pay-in-slip for Rs. 75,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 24.1.1996,
Ex. P-1885	Pay-in-slip for Rs. 50,739/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 2.2.1996,
Ex. P-1886	Pay-in-slip for Rs. 3,12,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 2.2.1996,
Ex. P-1887	Pay-in-slip for Rs. 3,33,280/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 2.2.1996,
Ex. P-1888	Pay-in-slip for Rs. 3,21,600/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 2.2.1996,
Ex. P-1889	Pay-in-slip for Rs. 2,24,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 2.2.1996,
Ex. P-1890	Pay-in-slip for Rs. 3,37,120/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 2.2.1996,
Ex. P-1891	Pay-in-slip for Rs. 1,06,000/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 19.2.1996,
Ex. P-1892	Pay-in-slip for Rs. 1,16,200/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 22.2.1996,

Ex. P-1893	Pay-in-slip for Rs. 1,55,675/- in C.A. No. 1952 of Canara Bank, Mylapore by S. Balaji, dt. 26.2.1996,
Ex. P-1894	Pay-in-slip for Rs. 2,32,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.3.1996,
Ex. P-1895	Pay-in-slip for Rs. 2,90,400/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.3.1996,
Ex. P-1896	Pay-in-slip for Rs. 2,48,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.3.1996,
Ex. P-1897	Pay-in-slip for Rs. 2,56,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.3.1996,
Ex. P-1898	Pay-in-slip for Rs. 2,80,000/- in C.A. No. 1952 of Canara Bank, Mylapore by Ram Vijayan, dt. 8.3.1996,
Ex. P-1899	Cheque for Respondents. 13,10,000/- of Canara Bank, Myulapore in C.A. No. 2196 of A02 in her favour, dt. 7.10.1994,
Ex. P-1900	Current Account Opening Form by M/s Jaya Publciations by its partners A-1, A-2, V. Dinakaran & V. Divakaran for C.A. No. 2047 to the Branch Manager, Canara Bank, Kellys Branch, dt. 9.11.1988,
Ex. P-1901	Partnership letter signed by A-1, A-2, Divakaran & Dinakaran as aprtners of M/s Jaya Publications, dt. 9.11.1988,
Ex. P-1902	Revised partnership letter signed by A-1 & A-2 as partners of Jaya Publications, dt. 26.9.1990,
Ex. P-1903	Statement of account for C.A. No. 2047 of M/s Jaya Publications in Canara Bank,Mylapoe from 1.7.1991 to 11.9.1996,
Ex. P-1904	Pay-in-slip for Rs. 4,20,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 2.8.1991,
Ex. P-1905	Pay-in-slip for Rs. 7,02,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 12.8.1991,
Ex. P-1906	Pay-in-slip for Rs. 1,80,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 27.8.1991,
Ex. P-1907	Pay-in-slip for Rs. 4,00,600/- in C.A. No. 2047

	of Canara Bank, Mylapore by (not clear), dt. 18.11.1991,
Ex. P-1908	Pay-in-slip for Rs. 6,27,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 5.5.1992,
Ex. P-1909	Pay-in-slip for Rs. 9,20,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 13.5.1992,
Ex. P-1910	Pay-in-slip for Rs. 8,70,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt.25.2.1992,
Ex. P-1911	Pay-in-slip for Rs. 7 lakh in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 29.5.1992,
Ex. P-1912	Pay-in-slip for Rs. 9,20,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 8.9.1992,
Ex. P-1913	Pay-in-slip for Rs. 8,68,440/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 2.2.1993,
Ex. P-1914	Pay-in-slip for Rs. 4,90,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 22.6.1994,
Ex. P-1915	Pay-in-slip for Rs. 3,40,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 8.7.1994,
Ex. P-1916	Pay-in-slip for Rs. 2,05,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 24.1.1995,
Ex. P-1917	Pay-in-slip for Rs.15,60,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 29.3.1995,
Ex. P-1918	Pay-in-slip for Rs. 20,50,000/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 30.3.1995,
Ex. P-1919	Pay-in-slip for Rs. 6,18,150/- in C.A. No. 2047 of Canara Bank, Mylapore by (not clear), dt. 31.3.1995,
Ex. P-1920	Statement of account in C.A. No. 2047 of M/s Jaya Publications in Canara Bank, Mylapore from 16.3.1994 to 30.3.1994,
Ex. P-1921	Xerox copy of Kamadhenu Deposit Receipt No. KDR 941263 for the maturity value of Rs. 1,49,544/- in the name of M/s Jaya Publications in Canara Bank, Mylapore, dt.

	29.12.1994,
Ex. P-1922	Xerox copy of Receipt No. KDR 941262 for the maturity value of Rs. 71,218/- in the name of M/s Jaya Publications in Canara Bank, Mylapore, dt. 29.12.1994,
Ex. P-1923	Cheque for Rs. 28,33,274/- in C.A. No. 2047 of Canara Bank, Mylapore by A-2 for M/s Jaya Publications in favour of Indian Bank, Abhiramapuram, dt. 28.5.1992,
Ex. P-1924	Cheque for Rs. 2 lakh in C.A. No. 2047 of Canara Bank, Mylapore by A-2 for M/s Jaya Publications, dt. 30.5.1994,
Ex. P-1925	Application for DD for Rs. 2 lakh in C.A. No. 2047 of Canara Bank, Mylapore for M/s Jaya Publications in favour of Fiesta Properties Pvt., Ltd., dt. 30.5.1994,
Ex. P-1926	Cheque for Rs. 15 lakh in C.A. No. 2047 of Canara Bank, Mylapore by A-2 for M/s Jaya Publications, dt. 14.11.1994,
Ex. P-1927	Application for DD for Rs. 15 lakh in C.A. No. 2047 of Canara Bank, Mylapore for M/s Jaya Publications in favour of Mrs. Srikanthi Selvarathnam, dt. 14.11.1994,
Ex. P-1928	Cheque for Rs. 6 lakh in C.A. No. 2047 of Canara Bank, Mylapore by A-1 as partner of M/s Jaya Publications in favour of Mrs. N. Sasikala, dt. 5.8.1991,
Ex. P-1929	Cheque for Rs. 3 lakh in C.A. No. 2047 of Canara Bank, Mylapore by A-1 as partner of M/s Jaya Publications in favour of Mrs. N. Sasikala, dt. 12.8.1991,
Ex. P-1930	Cheque for Rs. 2,60,000 in C.A. No. 2047 of Canara Bank, Mylapore by A-2 as partner of M/s Jaya Publications in favour of Indian Bank, Guindy Branch, dt. 9.8.1991,
Ex. P-1931	Cheque for Rs. 9,10,683/- in C.A. No. 2047 of Canara Bank, Mylapore by A-2 as partner of M/s Jaya Publications for self, dt. 12.8.1991,
Ex. P-1932	Application for DD of Rs. 9,10,658/- by M/s Jaya Publications in favour of TN Small Industries Corpn., Ltd., Madras, dt. 9.12.1991,
Ex. P-1933	Cheque for Rs. 2,50,000/- in C.A. No. 2047 of Canara Bank, Mylapore by A-2 as partner of M/s Jaya Publications for self, dt. 16.3.1994,

Ex. P-1934	Cheque for Rs. 2 lakh in C.A. No. 2047 of Canara Bank, Mylapore by A-2 as partner of M/s Jaya Publications for self, dt. 20.8.1994,
Ex. P-1935	Application for DD of Rs. 2 lakh in Canara Bank, Mylapore by M/s Jaya Publications in favour of Fiesta Properties Pvt., Ltd., by Ram Vijayan, dt. 20.8.1994,
Ex. P-1936	Cheque for Rs. 25,41,100/- in C.A. No. 2047 of Canara Bank, Mylapore by A-2 as partner of M/s Jaya Publications for self, dt. 31.3.1995,
Ex. P-1937	Application for DD of Rs. 18,86,100/- in Canara Bank, Mylapore by Ram Vijayan for M/s Jaya Publications in favour of Bharati Industries, Bombay, dt. 31.3.1995,
Ex. P-1938	Application for DD of Rs. 6,55,000/- in Canara Bank, Mylapore by Ram Vijayan for M/s Jaya Publications in favour of Bharati Industries, Bombay, dt. 31.3.1995,
Ex. P-1939	Xerox copy of Partnership Deed by A-1 & A-2 as partners of M/s Sasi Enterprises filed in Canara Bank, Mylapore, dt. 4.5.1990,
Ex. P-1940	Statement of account in C.A. No. 2061 of M/s Sasi Enterprises in Canara Bank, Mylapore from 1.8.1991 to 18.10.1996,
Ex. P-1941	Pay-in-slip for Rs. 1,19,302/- in C.A. No. 2061 of Canara Bank, Mylapore by S. Venkatesan, dt. 2.7.1991,
Ex. P-1942	Pay-in-slip for Rs. 3 lakh in C.A. No. 2061 of Canara Bank, Mylapore by A-3, dt. 13.5.1992,
Ex. P-1943	Pay-in-slip for Rs.1,50,000/- in C.A. No. 2061 of Canara Bank, Mylapore by A-3, dt. 22.5.1992,
Ex. P-1944	Cheque for Rs. 652.45 in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 19.2.1993,
Ex. P-1945	Cheque for Rs. 600.25 in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 19.2.1993,
Ex. P-1946	Cheque for Rs.7,765/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 25.5.1993,
Ex. P-1947	Cheque for Rs.1,201/- in C.A. No. 2061 of

	Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 25.5.1993,
Ex. P-1948	Cheque for Rs. 2,805.60 in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 17.7.1993,
Ex. P-1949	Cheque for Rs. 600/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 13.3.1995,
Ex. P-1950	Cheque for Rs. 465/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 13.3.1995,
Ex. P-1951	Cheque for Rs. 2,806/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 13.3.1995,
Ex. P-1952	Cheque for Rs. 652/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Revenue officer, Corpn., of Madras, dt. 13.3.1995,
Ex. P-1953	Application for DD of Rs. 3,64,950/- by Sasi Enterprises in C.A. No. 2061 of Canara Bank, Mylapore in favour of TN Small Industries Corpn., Ltd., Madras, dt. 31.12.1991
Ex. P-1954	Application for DD of Rs. 10,25,400/- by Sasi Enterprises in C.A. No. 2061 of Canara Bank, Mylapore in favour of TN Small Industries Corpn., Ltd., Madras, dt. 29.9.1992
Ex. P-1955	Application for DD of Rs. 65,64,300/- by Sasi Enterprises in C.A. No. 2061 of Canara Bank, Mylapore in favour of TN Small Industries Corpn., Ltd., Madras, dt. 29.9.1992
Ex. P-1956	Cheque for Rs. 4,24,268/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of Vijai Sales Corpn., dt. 29.11.1993,
Ex. P-1957	Cheque for Rs. 3,15,537/- in C.A. No. 2061 of Canara Bank, Mylapore by A-2 as partner of M/s Sasi Enterprises in favour of VST Motors Ltd., dt. 9.12.1994,
Ex. P-1958	Partnership letter by A-2 & V. Dinakaran for

	Fax Universal to the Manager, Canara Bank, Mylapore, dt. 5.7.1989,
Ex. P-1959	Statement of account in C.A. No. 1930 of Fax Universal in Canara Bank, Mylapore from 1.7.1991 to 27.9.1996,
Ex. P-1960	True extract of statement of account of SB A/c. No. 51586 in the name of A-1 in the Bank of Madurai, Anna Nagar Branch from 28.2.1990 to 29.2.1996,
Ex. P-1961	True extract of Electoral Roll for the year 1988 relating to certain voters in Door No. 36, Poes Garden,
Ex. P-1962	True extract of Electoral Roll for the year 1993 relating to certain voters in Door No. 36, Poes Garden,
Ex. P-1963	True extract of Electoral Roll for the year 1995 relating to certain voters in Door No. 36, Poes Garden,
Ex. P-1964	Evaluation report of the bungalow-1 (foundation & basement) in Field No. 4 in Sy. No. 168 of Kodanadu Tea Estate, dt. 25.3.1997,
Ex. P-1965	Abstract estimate of the evaluation of HDPE pipes laid in the Kodanadu Tea Estate, dt. 25.3.1997,
Ex. P-1966	Statement of account in C.A. No. 1689 of Maha Subhalakshmi Kalyana Mandapam in Canar Bank, Anna Nagar (East) from 27.8.1993 to 31.12.1996,
Ex. P-1967	Xerox copy of Account Opening Form for C.A. No. 38671 in the name of A-1 in Canara Bank, Kellys, Madras, dt. 19.12.1988,
Ex. P-1968	Xerox copy of Account Opening Form for C.A. No. 38746 in the name of Mrs. V. Sasikala in Canara Bank, Kellys, Madras, dt. 29.12.1988,
Ex. P-1969	Current Account Opening Form for C.A. No. 1146 by A-2, A-3 & A-4 as partners for Gopal Promoters in Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-1970	Specimen signature card of A-4 for C.A. No. 1146,
Ex. P-1971	Specimen signature card of A-3 for C.A. No. 1146,
Ex. P-1972	Specimen signature card of A-2 for C.A. No. 1146,

Ex. P-1973	Partnership letter by A-2 to A-4 as partners of Gopal Promoters to the Manager, Indian Bank, Abhiramapuram in C.A. No. 1146, dt. 23.3.1995,
Ex. P-1974	True extract of statement of account of C.A. No. 1146 of Gopal Promoters in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-1975	Current Account Opening Form for C.A. No. 1140 by A-2, A-3 & A-4 as partners of Lakshmi Constructions to the Manager, Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-1976	Specimen signature card of A-2 for C.A. No. 1140, dt. 23.3.1995,
Ex. P-1977	Specimen signature card of A-4 for C.A. No. 1140, dt. 23.3.1995,
Ex. P-1978	Specimen signature card of A-3 for C.A. No. 1140, dt. 23.3.1995,
Ex. P-1979	Partnership letter by A-2 to A-4 as partners of Lakshmi Constructions to the Manager, Indian Bank, Abhiramapuram in C.A. No. 1140, dt. 23.3.1995,
Ex. P-1980	True extract of statement of account of C.A. No. 1140 of Lakshmi Constructions in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-1981	Current Account Opening Form for C.A. No. 1137 by A-2 to A-4 as partners of Vigneswara Builders in the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-1982	Specimen signature card of A-2 for C.A. No. 1137, dt. 23.3.1995,
Ex. P-1983	Specimen signature card of A-4 for C.A. No. 1137, dt. 23.3.1995,
Ex. P-1984	Specimen signature card of A-3 for C.A. No. 1137, dt. 23.3.1995,
Ex. P-1985	Partnership letter by A-2 to A-4 as partners of Vigneswara Builders to the Manager, Indian Bank, Abhiramapuram in C.A. No. 1137, dt. 23.3.1995,
Ex. P-1986	True extract of statement of account of C.A. No. 1137 of Vigneswara Builders in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-1987	Current Account Opening Form for C.A. No. 1164 by A-2 to A-4 as partners of Navasakthi

	Contractors & Builders in the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-1988	Specimen signature card of A-2 for C.A. No. 1164,
Ex. P-1989	Specimen signature card of A-3 for C.A. No. 1164,
Ex. P-1990	Specimen signature card of A-4 for C.A. No. 1164,
Ex. P-1991	Partnership letter by A-2 to A-4 as partners of Navasakthi Contractors and Builders to the Indian Bank, Abhiramapuram in C.A. No. 1164, dt. 23.3.1995,
Ex. P-1992	True extract of statement of account of C.A. No. 1164 of Navasakthi Contractors and Builders in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-1993	Current Account Opening Form for C.A. No. 1161 by A-2 to A-4 as partners of M/s Sea Enclave in the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-1994	Specimen signature card of A-4 for C.A. No. 1161,
Ex. P-1995	Specimen signature card of A-2 for C.A. No. 1161,
Ex. P-1996	Specimen signature card of A-3 for C.A. No. 1161,
Ex. P-1997	Partnership letter by A-2 to A-4 as partners of M/s Sea Enclave to the Indian Bank, Abhiramapuram in C.A. No. 1161, dt. 23.3.1995,
Ex. P-1998	True extract of statement of account of C.A. No. 1161 of M/s Sea Enclave in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-1999	Current Account Opening Form for C.A. No. 1158 of M/s Ayyappa Property Developoments by A-2 to A-4 as partners of to the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-2000	Specimen signature card of A-3 for C.A. No. 1158,
Ex. P-2001	Specimen signature card of A-2 for C.A. No. 1158,
Ex. P-2002	Specimen signature card of A-4 for C.A. No. 1158,
Ex. P-2003	Partnership letter by A-2 to A-4 as partners of Ayyappa Property Developoments to the

	Indian Bank, Abhiramapuram in C.A. No. 1158, dt. 23.3.1995,
Ex. P-2004	Xerox true extract of statement of account of C.A. No. 1158 of Ayyappa Property Developoments in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-2005	Current Account Opening Form for C.A. No. 1155 of M/s Namasivaya Housing Developments by A-2 to A-4 as partners to the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-2006	Specimen signature card of A-3 for C.A. No. 1155,
Ex. P-2007	Specimen signature card of A-2 for C.A. No. 1155,
Ex. P-2008	Specimen signature card of A-4 for C.A. No. 1155,
Ex. P-2009	Partnership letter by A-2 to A-4 as partners of M/s Namasivaya Housing Developments to the Indian Bank, Abhiramapuram in C.A. No. 1155, dt. 23.3.1995,
Ex. P-2010	True extract of statement of account of C.A. No. 1155 of M/s Namasivaya Housing Developments in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-2011	Current Account Opening Form for C.A. No. 1149 of M/s Sakthi Constructions by A-2 to A-4 as partners to the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-2012	Specimen signature card of A-3 for C.A. No. 1149,
Ex. P-2013	Specimen signature card of A-4 for C.A. No. 1149,
Ex. P-2014	Specimen signature card of A-2 for C.A. No. 1149,
Ex. P-2015	Partnership letter by A-2 to A-4 as partners of M/s Sakthi Constructions to the Indian Bank, Abhiramapuram in C.A. No. 1149, dt. 23.3.1995,
Ex. P-2016	Xerox True extract of statement of account of C.A. No. 1149 of M/s Sakthi Constructions in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-2017	Current Account Opening Form for C.A. No. 1167 of Oceanic Constructions by A-2 to A-4

	as partners to the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-2018	Specimen signature card of A-4 for C.A. No. 1167,
Ex. P-2019	Specimen signature card of A-2 for C.A. No. 1167,
Ex. P-2020	Specimen signature card of A-3 for C.A. No. 1167,
Ex. P-2021	Partnership letter by A-2 to A-4 as partners of M/s Oceanic Constructions to the Indian Bank, Abhiramapuram in C.A. No. 1167, dt. 23.3.1995,
Ex. P-2022	Xerox copy of statement of account of C.A. No. 1167 of M/s Oceanic Constructions in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-2023	Current Account Opening Form for C.A. No. 1170 of Green Garden Apartments by A-2 to A-4 as partners to the Indian Bank, Abhiramapuram, dt. 23.3.1995,
Ex. P-2024	Specimen signature card of A-4 for C.A. No. 1170, dt. 23.3.1995,
Ex. P-2025	Specimen signature card of A-2 for C.A. No. 1170, dt. 23.3.1995,
Ex. P-2026	Specimen signature card of A-3 for C.A. No. 1170, dt. 23.3.1995,
Ex. P-2027	Partnership letter by A-2 to A-4 as partners of Green Garden Apartments to the Indian Bank, Abhiramapuram in C.A. No. 1170, dt. 23.3.1995,
Ex. P-2028	True extract of statement of account of C.A. No. 1170 of M/s Green Garden Apartments in Indian Bank, Abhiramapuram from 23.3.1995 to 1.11.1995,
Ex. P-2029	Income Tax Returns of Kum. Jayalalitha, No. 36, Poes Garden, Madras for the assessment year 1991-92, dt. 20.11.1992,
Ex. P-2030	Assessment Order passed by PW 210 V. Srinivasan, Asst. Commissioner of Income Tax, Film Circle, Madras for the assessment year 1991-92 for A-1, dt. 30.3.1994,
Ex. P-2031	Statement of account of C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore from 3.2.1992 to 5.1.2000,

Ex. P-2032	Pay-in-slip for Rs.3,20,040/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by (name not clear), dt. 14.2.1992,
Ex. P-2033	Pay-in-slip for Rs. 98,250/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by (name not clear), dt. 15.4.1992,
Ex. P-2034	Pay-in-slip for Rs. 4,62,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by A-3, dt. 14.2.1992,
Ex. P-2035	Pay-in-slip for Rs. 2,16,600/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by (name not clear), dt. 8.9.1992,
Ex. P-2036	Pay-in-slip for Rs. 1,02,100/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.1.1993,
Ex. P-2037	Pay-in-slip for Rs. 1,27,100/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by A-3, dt. 4.2.1993,
Ex. P-2038	Pay-in-slip for Rs. 84,900/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by A-3, dt. 10.3.1993,
Ex. P-2039	Pay-in-slip for Rs. 1,03,950/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 5.4.1993,
Ex. P-2040	Pay-in-slip for Rs. 1,10,450/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 5.5.1993,
Ex. P-2041	Pay-in-slip for Rs. 95,700/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 7.6.1993,
Ex. P-2042	Pay-in-slip for Rs. 1,28,300/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 5.7.1993,
Ex. P-2043	Pay-in-slip for Rs. 1,68,550/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.8.1993,
Ex. P-2044	Pay-in-slip for Rs. 1,88,050/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1993,
Ex. P-2045	Pay-in-slip for Rs. 2,36,650/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 18.11.1993,
Ex. P-2046	Pay-in-slip for Rs. 2,75,250/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.12.1993,

Ex. P-2047	Pay-in-slip for Rs. 3,12,500/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 6.1.1994,
Ex. P-2048	Pay-in-slip for Rs. 3,18,350/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 14.2.1994,
Ex. P-2049	Pay-in-slip for Rs. 1,70,650/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 21.3.1994,
Ex. P-2050	Pay-in-slip for Rs. 2,86,900/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 11.4.1994,
Ex. P-2051	Pay-in-slip for Rs. 4,21,600/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.5.1994,
Ex. P-2052	Pay-in-slip for Rs. 2,33,850/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 2.6.1994,
Ex. P-2053	Pay-in-slip for Rs. 1,50,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 25.6.1994,
Ex. P-2054	Pay-in-slip for Rs. 2,10,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,
Ex. P-2055	Pay-in-slip for Rs. 6,52,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 15.7.1994,
Ex. P-2056	Pay-in-slip for Rs. 3,27,200/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 1.8.1994,
Ex. P-2057	Pay-in-slip for Rs. 4,50,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 25.8.1994,
Ex. P-2058	Pay-in-slip for Rs. 1,05,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 22.9.1994,
Ex. P-2059	Pay-in-slip for Rs. 6,60,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 24.9.1994,
Ex. P-2060	Pay-in-slip for Rs. 8 lakh in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1994,
Ex. P-2061	Pay-in-slip for Rs. 2,80,600/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,

Ex. P-2062	Pay-in-slip for Rs. 3,10,450/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 6.10.1994,
Ex. P-2063	Pay-in-slip for Rs. 3,10,000/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 1.11.1994,
Ex. P-2064	Pay-in-slip for Rs. 2,76,850/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-2065	Pay-in-slip for Rs. 2,78,250/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.12.1994,
Ex. P-2066	Pay-in-slip for Rs. 2,92,900/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 7.1.1995,
Ex. P-2067	Pay-in-slip for Rs. 2,47,450/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.2.1995,
Ex. P-2068	Pay-in-slip for Rs. 2,82,500/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore, dt. 24.3.1995,
Ex. P-2069	Pay-in-slip for Rs. 2,90,550/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 10.4.1995,
Ex. P-2070	Pay-in-slip for Rs. 2,66,150/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 12.5.1995,
Ex. P-2071	Pay-in-slip for Rs. 2,80,550/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.6.1995,
Ex. P-2072	Pay-in-slip for Rs. 4,85,400/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 30.6.1995,
Ex. P-2073	Pay-in-slip for Rs. 4,41,100/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 5.8.1995,
Ex. P-2074	Pay-in-slip for Rs. 4,79,850/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.9.1995,
Ex. P-2075	Pay-in-slip for Rs. 4,80,400/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1995,
Ex. P-2076	Pay-in-slip for Rs. 4,16,200/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 6.11.1995,

Ex. P-2077	Pay-in-slip for Rs. 3,94,500/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 5.12.1995,
Ex. P-2078	Pay-in-slip for Rs. 6,77,300/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 10.1.1996,
Ex. P-2079	Pay-in-slip for Rs. 5,51,950/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 2.2.1996,
Ex. P-2080	Pay-in-slip for Rs. 7,11,350/- in C.A. No. 2133 of M/s Vinod Video Vision in Canara Bank, Mylapore by Ram Vijayan, dt. 8.3.1996,
Ex. P-2081	True extract of statement of account of C.A. No. 2277 of M/s Metal King in Canara Bank, Mylapore from 11.11.1993 to 23.9.1996,
Ex. P-2082	Pay-in-slip for Rs. 5 lakh in C.A. No. 2277 of M/s Metal King in Canara Bank, Mylapore by Ram Vijayan, dt. 4.10.1994,
Ex. P-2083	Current Account Opening Form for C.A. No. 2250 of M/s Anjaneya Printers by A-2 as its MD to the Canara Bank, Mylapore, dt. 28.7.1993,
Ex. P-2084	Specimen signature card signed by A-2 as MD for M/s Anjaneya Printers for C.A. No. 2250,
Ex. P-2085	Specimen signature card signed by A-3 as Chairman for M/s Anjaneya Printers for C.A. No. 2250,
Ex. P-2086	Specimen signature card signed by A-3 as Chairman for M/s Anjaneya Printers for C.A. No. 2250,
Ex. P-2087	Extract from the Minutes of the Board of Directos of the Co., held on 2.8.1993 & signed by A-3 as Chairman for Anjaneya Printers,
Ex. P-2088	True extract of statement of account of C.A. No. 2250 of M/s Anjaneya Printers in Canara Bank, Mylapore from 29.7.1993 to 5.1.2000,
Ex. P-2089	Pay-in-slip for Rs.8,96,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by A-3, dt. 29.9.1993,
Ex. P-2090	Pay-in-slip for Rs.2,03,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by M. Jayaraman, dt. 23.2.1994,
Ex. P-2091	Pay-in-slip for Rs.1,13,950/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara

	Bank, Mylapore by Ram Vijayan, dt. 19.3.1994,
Ex. P-2092	Pay-in-slip for Rs.2,27,900/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 26.3.1994,
Ex. P-2093	Pay-in-slip for Rs.1,06,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 28.3.1994,
Ex. P-2094	Pay-in-slip for Rs.1,10,240/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 24.4.1994,
Ex. P-2095	Pay-in-slip for Rs.7,15,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 22.6.1994,
Ex. P-2096	Pay-in-slip for Rs. 1,29,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 25.6.1994,
Ex. P-2097	Pay-in-slip for Rs.4,60,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 8.7.1994,,
Ex. P-2098	Pay-in-slip for Rs. 3,10,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,,
Ex. P-2099	Pay-in-slip for Rs. 4,20,000/- in C.A. No. 2250 of M/s Anjaneya Printers in Canara Bank, Mylapore by Ram Vijayan, dt. 8.11.1994,
Ex. P-2100	Pay-in-slip for Rs. 5,50,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 4.1.1995,
Ex. P-2101	Pay-in-slip for Rs. 5,50,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 24.1.1995,
Ex. P-2102	Pay-in-slip for Rs. 6,70,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 24.1.1995,
Ex. P-2103	Pay-in-slip for Rs. 6,70,000/- in C.A. No. 2250

	of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 24.1.1995,
Ex. P-2104	Pay-in-slip for Rs. 8,58,600/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 5.5.1995,
Ex. P-2105	Pay-in-slip for Rs. 51,305.40 in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Balaji, dt. 14.9.1995,
Ex. P-2106	Pay-in-slip for Rs. 91,160/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by B. Krishnan, dt. 29.12.1995,
Ex. P-2107	Pay-in-slip for Rs. 2,40,000/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by Ram Vijayan, dt. 29.2.1995,
Ex. P-2108	Pay-in-slip for Rs. 77,144/- in C.A. No. 2250 of M/s Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore by B. Krishnan, dt. 7.3.1996,
Ex. P-2109	Application for DD for Rs. 14 lakh in C.A. No. 2250 of Anjaneya Printers Pvt. Ltd., in Canara Bank, Mylapore in the name of 5 persons at Rs. 2,28,000/- each, dt. 12.1.1994,
Ex. P-2110	True extract of statement of account of C.A. 2367 of Indo Doha Chemicals & Pharmaceuticals in Canara Bank, Mylapoe from 15.12.1994 to 14.5.1996,
Ex. P-2111	Cheque for Rs. 20 lakh in C.A. No. 2367 of canara Bank,Muyklapore by A-3 as Director for Indo Doha Chemicals and Pharmaceuticals in favour of Mr. S. James Fredrick, dt. 4.1.1995,
Ex. P-2112	Cheque for Rs. 50,000/- in C.A. No. 2367 of canara Bank, Mylapore by A-3 as Director for Indo Doha Chemicals and Pharmaceuticals in favour of Bhaskar Samauel, dt. 29.5.1995,
Ex. P-2113	Cheque for Rs. 25,000/- in C.A. No. 2367 of canara Bank, Mylapore by A-3 as Director for Indo Doha Chemicals and Pharmaceuticals in favour of Pasamani, dt. 29.5.1995,
Ex. P-2114	Cheque for Rs. 25,000/- in C.A. No. 2367 of canara Bank, Mylapore by A-3 as Director for Indo Doha Chemicals and Pharmaceuticals in favour of Vimala Selvi, dt. 29.5.1995,

Ex. P-2115	Cheque for Rs. 75,000/- in C.A. No. 2367 of canara Bank, Mylapore by A-3 as Director for Indo Doha Chemicals and Pharmaceuticals in favour of P.K. Backer, dt. 29.5.1995,
Ex. P-2116	Cheque for Rs. 50,000/- in C.A. No. 2367 of canara Bank, Mylapore by A-3 as Director for Indo Doha Chemicals and Pharmaceuticals in favour of Mohammed Ali, dt. 29.5.1995,
Ex. P-2117	Xerox copy of Account Opening Form for C.A. No. 2238 by Sreedhala Devi in Canara Bank, Mylapore, dt. 3.6.1993,
Ex. P-2118	Xerox copy of Specimen signature card signed by Sreedhala Devi for C.A. No. 2238,
Ex. P-2119	True extract of statement of account of C.A. No. 2238 of Sreedhala Devi in Canara Bank, Mylapore from 3.6.1993 to 22.6.1993,
Ex. P-2120	Certified true xerox copy of cheque for Rs. 6,30,000/- in C.A. No. 2238 of Canara Bank, Mylapore by Sreedhala Devi for self, dt. 16.7.19953
Ex. P-2121	Certified true xerox copy of application for DD of Rs. 6,30,000/- in C.A. No. 2238 of Sreedhala Devi in Canara Bank, Mylapore, dt. 16.7.1993,
Ex. P-2122	Certified copy of Will executed by Sandhya @ Veda Jayaraman, Madras, dt. 1.11.1971,
Ex. P-2123	File relating to Income Tax Returns of A-1 for the assessment year 1987-88, dt. 13.11.1992,
Ex. P-2124	File relating to the Wealth Tax Returns of A-1 for the assessment year 1987-88, dt. 12.11.1992,
Ex. P-2125	Valulation report of jewels of A-1 given by the Auditor, dt. 17.11.1992,
Ex. P-2126	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras for the assessment year 1987-88 with regard to A-1, dt. 23.12.1994,
Ex. P-2127	File relating to Income Tax Returns of A-1 for the assessment year 1988-89, dt. 13.11.1992,
Ex. P-2128	File relating to the Wealth Tax Returns of A-1 for the assessment year 1988-89, dt. 13.11.1992,
Ex. P-2129	Valulation report of jewels of A-1 given by the Government, dt. 17.11.1992,
Ex. P-2130	Assessment Order passed by the DC of Income

	Tax, Spl. Range-XI, Madras for the assessment year 1988-89 with regard to A-1, dt. 23.12.1994,
Ex. P-2131	File relating to Income Tax Returns of A-1 for the assessment year 1989-90, dt. 16.11.1992,
Ex. P-2132	File relating to the Wealth Tax Returns of A-1 for the assessment year 1989-90, dt. 16.11.1992,
Ex. P-2133	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras for the assessment year 1989-90 with regard to A-1, dt. 13.2.1995,
Ex. P-2134	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras for the Wealth Tax in the name of A-1 for the assessment year 1989-90, dt. 31.3.1989,
Ex. P-2135	File relating to Income Tax Returns of A-1 for the assessment year 1990-91, dt. 20.11.1992,
Ex. P-2136	File relating to the Wealth Tax Returns of A-1 for the assessment year 1990-91, dt. 20.11.1992,
Ex. P-2137	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras in the name of A-1 for the assessment year 1990-91, dt. 2.3.1995,
Ex. P-2138	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras for the Wealth Tax in the name of A-1 for the assessment year 1990-91, dt. 24.2.1995,
Ex. P-2139	File relating to Income Tax Returns of A-1 for the assessment year 1992-93, dt. 23.11.1992,
Ex. P-2140	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras in the name of A-1 for the assessment year 1992-93, dt. 21.3.1995,
Ex. P-2141	File relating to the Wealth Tax Returns of A-1 for the assessment year 1992-93, dt. 23.11.1992,
Ex. P-2142	Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras for the Wealth Tax in the name of A-1 for the assessment year 1992-93, dt. 21.3.1995,
Ex. P-2143	Exparte Assessment Order passed by the DC of Income Tax, Spl. Range-XI, Madras in the name of A-1 for the assessment year 1993-94,

	dt. 9.2.1996,
Ex. P-2144	Exparte Assessment Order for Wealth Tax passed by the DC of Income Tax, Spl. Range-XI, Madras in the name of A-1 for the assessment year 1993-94, dt. 15.2.1996,
Ex. P-2145	Common Order passed by PW 215 Commissioner of Income-Tax (Appeals)-IV, Madras, dt. 25.3.1996,
Ex. P-2146	Common Order passed by PW 215 Commissioner of Income-Tax (Appeals)-IV, Madras, dt. 29.2.1996,
Ex. P-2147	Common Order passed by PW 215 Commissioner of Income-Tax (Appeals)-IV, Madras, dt. 28.2.1997,
Ex. P-2148	Common Order passed by PW 215 Commissioner of Income-Tax (Appeals)-IV, Madras, dt. 16.6.1997,
Ex. P-2149	Certified copy of Sale Deed executed by V.N. Somasundaram in favour of Mrs. Sasikala as MD for M/s Sasi Enterprises, dt. 31.3.1990,
Ex. P-2150	Certified copy of Sale Deed executed by Loganathan in favour of Mrs. Sasikala as MD for M/s Sasi Enterprises, dt. 31.3.1990,
Ex. P-2151	Certified copy of Sale Deed executed by Muthulakshmi in favour of Mrs. Sasikala as MD for M/s Sasi Enterprises, dt. 31.3.1990,
Ex. P-2152	File relating to electrical installations, air-conditioning units, generator sets, projector sets etc., in respectd of old buildings, camp office building, new building at No. 36, Poes Garden, Chennai,
Ex. P-2153	True copy of Sale Deed executed by M.K. Mohd. Hanif in favour of Sasi Enterprises, dt. 19.6.1989,
Ex. P-2154	True copy of Sale Deed executed by M. Musthafa Lohani & 2 others in favour of Selvi Jayalalitha, dt. 30.3.1990,
Ex. P-2155	Xerox copy of loan challan for Rs. 10 lakh to the credit of Nageswara Rao in sundry deposit in Indian Bank, Abhiramapuram Branch, dt. 25.1.1995,
Ex. P-2156	Xerox copy of rough cash book for 1.2.1995 in Indian Bank, Abhiramapuram Branch,
Ex. P-2157	Xerox copy of voucher for sundry deposit for

	Rs. 30 lakh to the credit of Nageswara Rao in in Indian Bank, Abhiramapuram Branch, dt. 28.2.1995,
Ex. P-2158	Xerox copy of rough cash book for 28.2.1995 in Indian Bank, Abhiramapuram Branch,
Ex. P-2159	Xerox copy of rough cash book for 19.3.1995 in Indian Bank, Abhiramapuram Branch,
Ex. P-2160	Statement of account of sundry deposits from January, 1995 to 31.3.1995 in Indian Bank, Abhiramapuram Branch,
Ex. P-2161	Xerox copy of credit voucher in OD A/c of S. Nageswara Rao for Rs. 4,23,000/- in Indian Bank, Abhiramapuram Branch, dt. 18.3.1995,
Ex. P-2162	Xerox copy of rough cash book for 18.3.1995 in Indian Bank, Abhiramapuram Branch,
Ex. P-2163	Xerox copy of transfer voucher for Rs. 21,50,000/- in OD A/c of Nageswara Rao in in Indian Bank, Abhiramapuram Branch, dt. 19.3.1995,
Ex. P-2164	Xerox copy of transfer voucher for Rs. 22,50,000/- in OD A/c of Nageswara Rao in in Indian Bank, Abhiramapuram Branch, dt. 19.3.1995,
Ex. P-2165	Certified xerox copy of OD A/c No. 9 of Nageswara Rao in Indian Bank, Abhiramapuram Branch from 10.3.1991 to 19.3.1994,
Ex. P-2166	Statement of Memorandum of Interest of OD A/c of Nageswara Rao in Indian Bank, Abhiramapuram Branch from 30.6.1993 to 31.3.1995,
Ex. P-2167	Field Inspection Report of Zonal Dy. Tahsildar, Pennalurpettai, dt. 10.7.1994,
Ex. P-2168	Letter from PW 226 N. Thiagarajan, Tahsildar, Uthhukkottai to DRO, Kancheepuram, dt. 25.7.1994,
Ex. P-2169	Letter from PW 226 N. Thiagarajan, Tahsildar, Uthhukkottai to DRO, Kancheepuram, dt. 25.7.1994,
Ex. P-2170	Joint Inspection Report of the committee from Chengalpet MGR Dist., Revenue officer, Kancheepuram, dt. 22.9.1994,
Ex. P-2171	Chengalpet MGR Dist., Collector report to the Spl. Commission and Commissioner of Land Administration, Madras, dt. 26.9.1994,

Ex. P-2172	Entire file of No. RC 98967/94 B2 of the Collector, Anna Dist., Kancheepuram,
Ex. P-2173	IT Returns filed by A-1 for the assessment year 1994-95, dt. 23.9.1996,
Ex. P-2174	Assessment Order passed by PW 227 N. Sundar Rajan, AC of Income Tax of Central Circle-II (5), Chennai for the assessment year 1994-95 for A-1, dt. 31.3.1997,
Ex. P-2175	IT Returns filed by A-1 for the assessment year 1995-96, dt. 8.11.1996,
Ex. P-2176	IT Returns filed by A-1 for the assessment year 1996-97, dt. 18.11.1996,
Ex. P-2177	Assessment Order for Wealth Tax passed by the AC of Income Tax, Film Circle, Madras in the name of A-1 for the assessment year 1987-88, dt. 30.3.1993,
Ex. P-2178	Assessment Order for Wealth Tax passed by the AC of Income Tax, Film Circle, Madras in the name of A-1 for the assessment year 1988-89, dt. 29.3.1993,
Ex. P-2179	Wealth Tax Returns of A-1 for the assessment year 1991-92, dt. 20.11.1992,
Ex. P-2180	Assessment Order for Wealth Tax passed by the AC of Income Tax, Film Circle, Madras in the name of A-1 for the assessment year 1991-92, dt. 30.3.1993,
Ex. P-2181	IT Returns filed by A-2 for the assessment year 1985-86, dt. 23.2.1993,
Ex. P-2182	Assessment Order passed by PW 227 N. Sundar Rajan, AC of Income Tax of Central Circle-II, Chennai for the assessment year 1985-86 for A-2, dt. 30.3.1998,
Ex. P-2183	IT Returns filed by A-2 for the assessment year 1986-87, dt. 23.2.1993,
Ex. P-2184	Assessment Order passed by PW 227 N. Sundar Rajan, AC of Income Tax of Central Circle-II, Chennai for the assessment year 1986-87 for A-2, dt. 30.3.1998,
Ex. P-2185	IT Returns filed by A-2 for the assessment year 1987-88, dt. 23.2.1993,
Ex. P-2186	Assessment Order passed by PW 227 N. Sundar Rajan, AC of Income Tax of Central Circle-II, Chennai for the assessment year 1987-88 for A-2, dt. 30.3.1998,

Ex. P-2187	IT Returns filed by A-2 for the assessment year 1988-89, dt. 23.2.1993,
Ex. P-2188	Assessment Order passed by PW 227 N. Sundar Rajan, AC of Income Tax of Central Circle-II, Chennai for the assessment year 1988-89 for A-2, dt. 31.3.1995,
Ex. P-2189	Challan for Rs. 2,42,241/- for IT filed by A-2 for the assessment year 1989-90, dt. 22.2.1993,
Ex. P-2190	Challan for Rs. 2,76,693/- for IT filed by A-2 for the assessment year 1990-91, dt. 22.2.1993,
Ex. P-2191	IT Returns filed by A-2 for the assessment year 1991-92, dt. 23.2.1993,
Ex. P-2192	Assessment Order passed by J. Krishna Kishore, AC of Income Tax for the assessment year 1991-92 for A-2, dt. 31.3.1994,
Ex. P-2193	IT Returns filed by A-2 for the assessment year 1992-93, dt. 23.2.1993,
Ex. P-2194	Assessment Order passed by P. Somashekar Reddy, AC of Income Tax for the assessment year 1992-93 for A-2, dt. 31.3.1995,
Ex. P-2195	Exparte Assessment Order passed by N. Seetharaman, AC of Income Tax for the assessment year 1993-94 for A-2, dt. 8.2.1996,
Ex. P-2196	Wealth Tax Returns of A-2 for the assessment year 1985-86, dt. 25.2.1993,
Ex. P-2197	Assessment Order passed by PW 227 Asst. Commissioner of Income Tax for the assessment year 1985-86 for A-2, dt. 30.3.1998,
Ex. P-2198	Wealth Tax Returns of A-2 for the assessment year 1986-87, dt. 25.2.1993,
Ex. P-2199	Assessment Order passed by PW 227 Asst. Commissioner of Income Tax for the assessment year 1986-87 for A-2, dt. 30.3.1998,
Ex. P-2200	Wealth Tax Returns of A-2 for the assessment year 1987-88, dt. 25.2.1993,
Ex. P-2201	Assessment Order passed by PW 227 Asst. Commissioner of Income Tax for the assessment year 1987-88 for A-2, dt. 30.3.1998,

Ex. P-2202	Wealth Tax Returns of A-2 for the assessment year 1988-89, dt. 25.2.1993,
Ex. P-2203	Assessment Order passed by P. Somashekar Reddy, Asst. Commissioner of Income Tax for the assessment year 1988-89 for A-2, dt. 31.3.1995,
Ex. P-2204	Wealth Tax Returns of A-2 for the assessment year 1989-90, dt. 25.2.1993,
Ex. P-2205	Assessment Order passed by PW 227 Asst. Commissioner of Income Tax for the assessment year 1989-90 for A-2, dt. 30.3.1998,
Ex. P-2206	Wealth Tax Returns of A-2 for the assessment year 1990-91, dt. 25.2.1993,
Ex. P-2207	Assessment Order passed by PW 227 Asst. Commissioner of Income Tax for the assessment year 1990-91 for A-2, dt. 27.3.1997,
Ex. P-2208	Wealth Tax Returns of A-2 for the assessment year 1991-92, dt. 26.2.1993,
Ex. P-2209	Assessment Order passed by J. Krishna Kishore, Asst. Commissioner of Income Tax for the assessment year 1991-92 for A-2, dt. 31.3.1994,
Ex. P-2210	Wealth Tax Returns of A-2 for the assessment year 1992-93, dt. 26.2.1993,
Ex. P-2211	Assessment Order passed by Somashekar Reddy Asst. Commissioner of Income Tax for the assessment year 1992-93 for A-2, dt. 31.3.1995,
Ex. P-2212	Wealth Tax Returns of A-1 for the assessment year 1994-95, dt. 3.12.1996,
Ex. P-2213	Wealth Tax Returns of A-1 for the assessment year 1995-96, dt. 3.12.1996,
Ex. P-2214	Wealth Tax Returns of A-1 for the assessment year 1996-97, dt. 3.12.1996,
Ex. P-2215	Mahazar prepared for search of the house of R. Rajashekaran at No.1, 3rd St., Royapettaih, Chennai, dt. 17.10.1996,
Ex. P-2216	Xerox copy of valution report of jewellery for the period 31.3.1991 given by V. Sreehari for A-1, dt. 31.3.1991,
Ex. P-2217	Xerox copy of valution report of jewellery for the period 31.3.1991 given by V. Sreehari for

	A-1, dt. 31.3.1991,
Ex. P-2218	Mahazar prepared for search of the house of R. Rajashekaran at No. 57, Subramanian St., Abhiramapuram, Chennai, dt. 17.10.1996,
Ex. P-2219	Xerox copy of valution report of jewellery for the period 16.1.1992 given by V. Sreehari for A-2, dt. 16.1.1992,
Ex. P-2220	File said to be containing 928 pages seized from the house of PW 228,
Ex. P-2221	File said to be containing 928 pages seized from the house of PW 244,
Ex. P-2222	Xerox copy of Form No. 1 for registration of firm by the name Jaya Publications, dt. 3.6.1992,
Ex. P-2223	Sanction order for A-1, dt. 2.6.1997 along with Ananexures I to VII,
Ex. P-2224	Search list prepared by the DSP for search of the house at No. 6, Ammini Ammal Steet, Mandaveli, Madras, dt. 18.10.1996,
Ex. P-2225	Entire file relating to J.S.Housing Development,
Ex. P-2226	Entire file relating to Jaya Contractors & Builders,
Ex. P-2227	File relating to Sakthi Constructions,
Ex. P-2228	File relating to Navasakthi Contractors & Builders,
Ex. P-2229	File relating to Green Garden Apartments,
Ex. P-2230	File relating to Oceanic Constructions,
Ex. P-2231	File relating to Lakshmi Constructions,
Ex. P-2232	File relating to Gopal Promoters,
Ex. P-2233	File relating to Sea Enclave,
Ex. P-2234	File relating to Vigneswara Builders,
Ex. P-2235	File relating to Ayyappa Property Developoments,
Ex. P-2236	File relating to Namasivaya Housing Developments,
Ex. P-2237	File relating to J.J Leasing & Maintenance,
Ex. P-2238	File relating to Jay Real Estate,
Ex. P-2239	File relating to Green Farm Houses,
Ex. P-2240	File relating to J Farm Houses,
Ex. P-2241	File relating to Fresh Mushrooms,
Ex. P-2242	File relating to Jaya Publications,
Ex. P-2243	File relating to Marble Marvels,
Ex. P-2244	167 original share certificates of Ramaraj Agro

	Mills Ltd.,
Ex. P-2245	File contains Share Transfer Forms of Ramaraj Agro Mills Ltd.,
Ex. P-2246	File relating to Ramaraj Agro Mills Ltd., Board Minutes book,
Ex. P-2247	Search list prepared by Inspector of Police, V & AC for the search of No. 41, Razak Garden Street, Arumbakkam, Madras, dt. 18.10.1996,
Ex. P-2248	Inventory prepared during search at Maha Subhalakshmi Kalyana Mandapam, dt. 18.10.1996,
Ex. P-2249	Income Register for 1993-95 of the Mandapam,
Ex. P-2250	Income Register for 1996-97 of the Mandapam,
Ex. P-2251	True extract of pahani (adangal) for Sy. No. 50 & 52/E for 1991-92 in the name of Satyanarayana Raju, Jayalalitha & N.R. Sandhya for Jeedimetla in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2252	True extract of pahani (adangal) for Sy. No. 50 & 52/E for 1992-93 in the name of Jayalalitha for Jeedimetla in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2253	True extract of pahani (adangal) for Sy. No. 50 & 52/E for 1993-94 in the name of Jayalalitha for Jeedimetla in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2254	True extract of pahani (adangal) for Sy. No. 50 & 52/E for 1994-95 in the name of Jayalalitha for Jeedimetla in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2255	True extract of pahani (adangal) for Sy. No. 93 E & 93 U for 1991-92 in the names of N.R. Sandhya & Jayalalitha for Pet Basheerabad in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2256	True extract of pahani (adangal) for Sy. No. 93E & 93U for 1992-93 in the name of Jayalalitha for Pet Basheerabad in Ranga Reddy Dist. in Telugu language along with

	English translation copy,
Ex. P-2257	True extract of pahani (adangal) for Sy. No. 93 & 93U for 1993-94 in the names of A-1 for Pet Basheerabad in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2258	True extract of pahani (adangal) for Sy. No. 93C & 93U for 1994-95 in the name of A-1 for Pet Basheerabad in Ranga Reddy Dist. in Telugu language along with English translation copy,
Ex. P-2259	File No. 3928/1995, dt. 7.2.1996,
Ex. P-2260	Copy of letter from Indian Bank, Abhiramapuram to the Manager, Indian Bank, Thiruvarur Branch, dt. 24.10.1995,
Ex. P-2261	Statement of account of OCC 20 of M/s Ramaraj Agro Mills Ltd., in Indian Bank, Thiruvarur from 25.6.1996 to 23.7.1996,
Ex. P-2262	Carbon copy of receipt for Rs. 37,144/- by NAC, 25, North Mada Street, Mylapore, Madras to Mrs. N. Sasikala & S. Prabha, dt. 26.3.1996,
Ex. P-2263	Carbon copy of receipt for Rs. 3,99,334/- by NAC, 25, North Mada Street, Mylapore, Madras to Mrs. N. Sasikala & S. Prabha, dt. 26.3.1996,
Ex. P-2264	True extract of statement of account of C.A. No. 9006 of M/s Bharani Beach Resorts Pvt., Ltd., Madras in Indian Bank, Alwarpet Branch, Chennai from 6.2.1995 to 21.6.1996,
Ex. P-2265	Authorisation u/s 17 of PC Act, 1988 given by Smt. Latika Saran, IPS (PW 240) to N. Nallamaa Naidu, Addl. SP, DV & AC authorising to investigate the case for offences u/s 13 (1) (e) punishable u/s 13 (2) of PC Act against A-1,
Ex. P-2266	FIR registered by PW 241 V.C. Perumal u/s 13 (2) r/w 13 (1) (e) of PC Act in Cr. No. 13/AC/96/HQs., dt. 18.9.1996,
Ex. P-2267	Proceedings of PW 241 V.C. Perumal u/s 17 of PC Act authorising P. Jayaprakash, Inspector of Police, V & AC, North Arcot Dist. to investigate the case in Cr. No. 13/AC/96/HQs. U/s 13 (2) r/w 13 (1) (e) of PC Act,
Ex. P-2268	Proceedings of PW 241 V.C. Perumal u/s 17 of

	PC Act authorising K. Karunakaran, Inspector of Police, V & AC, Ooty, Nilgiris Dist., dt. 19.9.1996,
Ex. P-2269	Proceedings of PW 241 V.C. Perumal u/s 17 of PC Act authorising Jayabalan, Inspector of Police, V & AC, Kancheepuram, dt. 19.9.1996,
Ex. P-2270	Proceedings of PW 241 V.C. Perumal u/s 17 of PC Act authorising Vivekanandan, Inspector of Police, V & AC, Coimbatore, dt. 19.9.1996,
Ex. P-2271	Proceedings of PW 241 V.C. Perumal u/s 17 of PC Act authorising Suresh Kumar, Inspector of Police, V & AC, Trichy, dt. 19.9.1996,
Ex. P-2272	Proceedings of PW 241 V.C. Perumal authorising Shanmughavelandi, Addl. SP, Tanjaore (u/s 17 of PC Act), Janardhanam, DSP, Tirunelveli (u/s 17 of the PC Act), Audiyapatham, DSP, Trichy, (u/s 17 of PC Act), Pari, DSP, Erode (u/s 17 of PC Act), Thangapandian, DSP, Sivaganga (u/s 17 & 18 of PC Act), Dhakshinamurthy, DSP, Cuddalore (u/s 17 of PC Act), Ashokan, DSP, Salem (u/s 17 of PC Act), Paul Devadoss, DSP, Dharmapuri (u/s 18 of PC Act), N.K. Velu, Addl. SP, Coimbatore (u/s 17 of PC Act), Anbuchezian, DSP, Chennai (u/s 17 & 18 of PC Act), K.P. Natarajan, DSP, Vellore (u/s 17 & 18 of PC Act) to investigate the case in Cr. No. 13/AC/96/HQs. U/s 13 (2) r/w 13 (1) (e) of PC Act, dt. 19.9.1996,
Ex. P-2273	Observation mahazar prepared by PW 242 Jagannathan during search at No. 36, Poes Garden, Chennai, dt. 17.12.1996,
Ex. P-2274	Mahazar prepared by K.P. Natarajan, DSP, Vellore during search at Plot No. 2, 4th Street, Venkateswara Nagar, Adayar , Chennai, dt. 8.1.1997,
Ex. P-2275	Search list prepared by PW 252 K.P. Natarajan, DSP, V & AC during the search at Plot No. 2, 4th Steet, Venkateswara Nagar, Chennai, dt. 8.1.1997,
Ex. P-2276	Observation mahazar prepared during search at Door No. 3/178-C, East Coast Road, Vettuvangeni, dt. 8.3.1997,
Ex. P-2277	Observation mahazar prepared during search at No. 2, 4th Venkateswara Nagar, Adayar ,

	Chennai, dt. 7.1.1997,
Ex. P-2278	Search list for the search of house at No. 18, 3rd Street, East Abhiramapuram, Mylapore, Chennai, dt. 29/30.4.1997,
Ex. P-2279	Search list for the search of house at No. 3/178-C, East Coast Road, Vettuvangeni village, dt. 8.3.1997,
Ex. P-2280	Mahazar prepared during search of house at No. 3/178-C, East Coast Road, Vettuvangeni village, dt. 8.3.1997,
Ex. P-2281	Mahazar prepared during search of house at DoorNo. 18, 3rd Street, East Abhiramapuram, Mylapore, Chennai, dt. 29.4.1997,
Ex. P-2282	Mahazar prepared during search of house at DoorNo. 18, 3rd Street, East Abhiramapuram, Mylapore, Chennai, dt. 30.4.1997,
Ex. P-2283	Electoral roll together with final list of amendments and supplements for the years 1988, 1989, 1990 & 1991 pertaining to Poes Garden area at No. 10, Thousand Lights Assembly Constituency,
Ex. P-2284	Electoral roll together with final list of amendments and supplements for the year 1993 pertaining to Poes Garden area at No. 10, Thousand Lights Assembly Constituency,
Ex. P-2285	Electoral roll together with final list of amendments and supplements for the year 1995 pertaining to Poes Garden area at No. 10, Thousand Lights Assembly Constituency,
Ex. P-2286	Proceedings (confidential) of the Chairman, TN Registration Dept., Chennai, dt. 20.1.1996 issued to PW 221 Kesava Ramanujam, Sub-Registrar, T.Nagar, Chennai, dt. 20.11.1996,
Ex. P-2287	Original of Ex. P-548, dt. 6.3.1992,
Ex. P-2288	Original of Ex. P-549, dt. 6.3.1992,
Ex. P-2289	Original of Ex. P-550, dt. 27.3.1995,
Ex. P-2290	Original of Ex. P-551, dt. 6.3.1995,
Ex. P-2291	Original of Ex. P-552, dt. 6.3.1995,
Ex. P-2292	Original of Ex. P-553,
Ex. P-2293	Original of Ex. P-554, dt. 25.8.1995,
Ex. P-2294	Original of Ex. P-555,
Ex. P-2295	Original of Ex. P-556, dt. 7.3.1992,
Ex. P-2296	Original of Ex. P-557, dt. 7.3.1992,
Ex. P-2297	Original of Ex. P-558,
Ex. P-2298	Original of Ex. P-2117, dt. 3.6.1993,

Ex. P-2299	Original of Ex. P-2118,
Ex. P-2300	Original of Ex. P-2121, dt. 16.7.1993,
Ex. P-2301	Original of Ex. P-2120, dt. 16.7.1993,
Ex. P-2302	DO letter from Tahsildar, Uthukottai to T.R. Sadagopan, Addl. Personal Asst. to Collector, Kancheepuram, dt. 9.10.1995,
Ex. P-2303	DO letter from Tahsildar, Uthukottai to Collector, Kancheepuram, dt. 13.2.1996,
Ex. P-2304	Letter from Dist. Collector of Chengalpattu, MGR Dist. at Kancheepuram to the Secetary to Govt., Revenue Dept., Madras, dt. 2.7.1996,
Ex. P-2305	Letter from RDO, Thiruvallur to Collector, Kancheepuram, dt. 19.9.1996,
Ex. P-2306	Authorisation u/s 18 of the PC Act, 1988 issued by PW 240 Smt. Latika Saran, IPS to PW 242 Inspector of Police, V & AC, Madras City Spl. Unit-III, Madras, dt. 8.7.1996,
Ex. P-2307	Confidentail letter by Directorate of Vigilance & Anti Corruptiohn, Chennai to PW 259, dt. 7.9.1996,
Ex. P-2308	Authorisation u/s 17 of the PC Act, 1988 issued by PW 241 V.C. Perumal, IPS to PW 259 N. Nallamma Naidu, Addl. SP., dt. 18.9.1996,
Ex. P-2309	Authorisation u/s 18 of the PC Act, 1988 issued by PW 241 V.C. Perumal, IPS to PW 259 N. Nallamma Naidu, Addl. SP., dt. 18.9.1996,
Ex. P-2310	Notice of arrest by PW 259 to A-1 and acknowledgement by A-1, dt. 16.12.1996,
Ex. P-2311	Letter by PW 259 to V. Baskaran, Secretary to A-1 and endorsement , dt. 16.12.1996,
Ex. P-2312	Petition by PW 259 before the Prl. Sessions and Spl. Judge, Chennai, dt. 17.12.1996,
Ex. P-2313	Fair Order in Crl. M.P. No. 7882/1996 on the file of the Prl. Sessions and Spl. Judge, Chennai, dt. 19.12.1996,
Ex. P-2314	Xerox copy of the letter by A-1 to Investigating Officer, dt. 7.12.1996,
Ex. P-2315	Letter of V. Baskaran, Secretary & Consultant to A-1 to the Addl. Superintendent of Polilce, V & AC, Chennai, dt. 12.12.1996,
Ex. P-2316	Report of PW 259 filed before the Prl. Sessions and Spl. Judge, Chennai regarding addiiton of

	A-2 to A-4 & alteration of Sec. of Law, dt. 22.1.1997,
Ex. P-2317	Letter from PW 259 to A-1 regarding search at No. 9, Radhika Colony, Secunderabad and acknowledgment by A-1, dt. 17.2.1997,
Ex. P-2318	Letter from PW 259 to A-1, dt. 14.5.1997 & acknowledgment by A-1, dt. 15.5.1997,
Ex. P-2319	Reply from A-1's Advocate for Ex.P.-2318, dt. 24.4.1997,
Ex. P-2320	Report of Investigatiang Officer u/s 202 Cr.P.C., dt. 17.6.1997,
Ex. P-2321	Petition u/s 439 Cr.P.C., filed by A-1 in Crl. M.P. No. 7891/1996 on the file of the Prl. Sessions Judge, Madras, dt. 18.12.1996,
Ex. P-2322	Objections filed by PW 259 on behalf of respondent in Crl. M.P. No. 7891/1996, dt. 21.12.1996,
Ex. P-2323	Xerox copy of confidential letter from Directorate of Vigilance & Anti Corruption, Chennai in No. RC 57/1996/Misc./HQs to the Prl. Conservator of Forests, Chennai, dt. 9.12.1996,
Ex. P-2324	Xerox copy of confidential letter from Directorate of Vigilance & Anti Corruption, Chennai in No. RC 57/1996/Misc./HQs to the Commissioner of Customs, Rajaji Salai, Chennai, dt. 9.12.1996,
Ex. P-2325	Xerox copy of confidential letter from Directorate of Vigilance & Anti Corruption, Chennai in No. RC 57/1996/Misc./HQs to the Chairman-cum-MD, Chennai Metropolitan Water Supply & Sewerage Board, Chennai, dt. 11.12.1996,
Ex. P-2326	Xerox copy of confidential letter from Directorate of Vigilance & Anti Corruption, Chennai in No. RC 57/1996/Misc./HQs to the Director, Anna Institute of Management, Chennai, dt. 11.12.1996,
Ex. P-2327	Statement – I filed along with charge-sheet,
Ex. P-2328	Statement – II filed along with charge-sheet,
Ex. P-2329	Statement – III filed along with charge-sheet,
Ex. P-2330	Statement – IV filed along with charge-sheet,
Ex. P-2331	Statement – V filed along with charge-sheet,
Ex. P-2332	Statement – VI filed along with charge-sheet,
Ex. P-2333	Statement – VII filed along with charge-sheet,

Ex. P-2334	Entire file of 184 pages relating to Income Tax Returns of A-1 for the years 1985-86 to 1996-97 except 1993-94,
Ex. P-2335	Entry in page No. 85 in Ex. P-2334,
Ex. P-2336	Entry in page No. 86 in Ex. P-2334,
Ex. P-2337	Page No. 85 in Ex. P-2334 showing the amount of Rs. 29 lakh as gifts in the balance sheet as on 31.3.1991 of M/s Natya Kalanikethan, Madras of A-1,
Ex. P-2338	Copy of the Income Tax Returns of N. Sasikala for the year 1992-93,
Ex. P-2339	Entry of gift under Amnesty Scheme in statement of affairs as on 31.3.1992 in Vinod Video Vision, Madras in the Income Tax Returns in Ex. P-2338,
Ex. P-2340	Letter from Director of Information and Public Relations and Ex. Officio Joint Secxretary to Govt., to PW 259, dt. 9.4.1997,
Ex. P-2341	22 books containing counter-foils, receipt of entrance fee and receipt of Super Duper TV PVT., Ltd., Madras,

LIST OF DOCUMENTS EXHIBITED ON BEHALF OF DEFENCE;

Ex. D-1	Xerox copy of Income Tax Returns for the assessment year 1994-95 filed by PW 16 before Income Tax Department,
Ex. D-2	Xerox copy of Income Tax Returns for the assessment year 1994-95 filed by PW 16 before Income Tax Department,
Ex. D-3	Page No. 287 in the Income Tax Returns of PW 16 filed before Income Tax Authorities for the assessment year 1994-95,
Ex. D-4	Cash/Credit bill No. 41 for Rs.3,93,360/- by Lakshmi Marbles & Granites, Madras to M/s J Elavarasi Garden, Alathur,
Ex. D-5	Cash/Credit bill No. 42 for Rs.3,27,800/- by Lakshmi Marbles & Granites, Madras to M/s J. Elavarasi Garden, Alathur,
Ex. D-6	Cash/Credit bill No.15 for Rs.1,91,912/- by Lakshmi Marbles & Granites, Madras to M/s J Farm House, Sea Shell Avenue, Madras,

Ex. D-7	Cash/Credit bill No.16 for Rs.1,89,170/- by Lakshmi Marbles & Granites, Madras to M/s J Farm House, Sea Shell Avenue, Madras,
Ex. D-8	Cash/Credit bill No. 20 for Rs. 77,957/- by Lakshmi Marbles & Granites, Madras to M/s J Farm House, Sea Shell Avenue, Madras,
Ex. D-9	Office Copy of Sec. 91 Summons sent by this Court calling for documents from Canara Bank, Mylapore in Crl.M.P. No. 1705/99,
Ex. D-10	Copy of Order in Crl. M.P. No. 5755/96 and Crl. M.P. Nos. 2633, 2634 and 2834/96 on the file of Hon'ble High Court of Judicature at Madras,
Ex.D-11	Printed Form,
Ex.D-12	Xerox copy of Photo of jewellery and silver ware found at the Poes Garden residence of former Chief Minister Selvi J. Jayalalitha during the search by the officials of DV & AC published in Hindu,
Ex. D-13	Details of jewels seized by DV & AC police seized during search in the house of Selvi J. Jayalalitha published in Dhinakaran,
Ex. D-14	Details of jewels and silver ware seized during search by DV & AC in the house of Selvi J. Jayalalitha at Poes Garden and photo published in Dinamani,
Ex. D-15	Xerox copy of Pass Book of SB Acc. No. 29/95071 dt. 14.08.95 of G. Ramkumar (DW 1), Madras,
Ex. D-16	Order passed by T. Goraknathan, I.R.S., Commissioner of Income Tax (Appeals), Central-II, Chennai in I.T. Appeal Nos. 62, 63, 64, 65, 66 & 67 of 2001-02,
Ex. D-17	Application by K. Rajendran dt. 6.6.94, application by K Sundaram dt. 14.6.94 & application by D. Nagarajan dt.14.6.94 for interest free deposits to the Publisher, Namadhu MGR, C-8, Thiru. Vi. Ka. Industrial Estate, Guindy, Madras,
D-17 A	Application of DW 3,
D-17 A (a)	Signature of DW 3,
D-17 B	Application of DW 4,
D-17 B (a)	Signature of DW 4,
D-17 C	Application of DW 5,
D-17 C (a)	Signature of DW 5,

Ex. D-18	Photo-stat copy of Wealth Tax Returns of A-4 for the years 1985-86 to 1997-98,
Ex. D-19	Letter from Indian Bank, Abhiramapuram Branch, Chennai to M/s Gopal Promoters, Chennai, M/s Lakshmi Constructions, Chennai & M/s Sakthi Constructions, Chennai regarding certificate of balance in respect of C.A. Nos. 1146, 1140 and 1149,
Ex. D-20	Attested copy of DD issued by Central Bank of India, Panruti,
Ex. D-21	Copy of DD,
Ex. D-22	Copy of the remittance chalan,
Ex. D-23	Copy of DD,
Ex. D-24	Copy of DD,
Ex. D-25	Copy of DD,
Ex. D-26	Application for the deposit in Namadhu MGR news paper by DW 31,
D-26 (a)	Signature of DW 31,
Ex. D-27	Application for the deposit of money in Namadhu MGR news paper by DW 32,
D-27 (a)	Signature of DW 32 in Ex. D-27,
Ex. D-28	Application for the deposit in Namadhu MGR news paper by DW 33,
D-28 (a)	Signature of DW 33,
Ex. D-29	Application for the deposit in Namadhu MGR news paper by DW 34,
D-29 (a)	Signature of DW 34,
Ex. D-30	Application for the deposit in Namadhu MGR news paper by DW 35,
D-30 (a)	Signature of DW 35,
Ex. D-31	Application for the deposit in Namadhu MGR news paper by DW 36,
D-31 (a)	Signature of DW 36,
Ex. D-32	Application for the deposit in Namadhu MGR news paper by DW 37,
D-32 (a)	Signature of DW 37,
Ex. D-33	Application for the deposit in Namadhu MGR news paper by DW 38,
D-33 (a)	Signature of DW 38,
Ex. D-34	Application for the deposit in Namadhu MGR news paper by DW 39,

D-34 (a)	Signature of DW 39,
Ex. D-35	Pass Book of Indian Bank CIT Branch produced by DW 23,
D-35 (a)	Relevant entry in Ex. D-35,
Ex. D-36	Application for depositing money in Namadhu MGR news paper by DW 44,
D-36 (a)	Signature of DW 44,
Ex. D-37	Application for depositing money in Namadhu MGR news paper by DW 45,
D-37 (a)	Signature of DW 45,
Ex. D-38	Application for deposit a sum of Rs.15,000/- in Namadhu MGR news paper by DW 46,
D-38 (a)	Signature of DW 46 on Ex. D-38,
Ex. D-39	Application for deposit a sum of Rs.15,000/- in Namadhu MGR news paper by DW 47,
D-39 (a)	Signature of DW 47,
Ex. D-40	Application for deposit a sum of Rs.12,000/- in Namadhu MGR news paper by DW48,
D-40 (a)	Signature of DW 48,
Ex. D-41	Application for deposit of a sum of Rs.15,000/- in Namadhu MGR news paper by DW 49,
D-41 (a)	Signature of DW 49,
Ex. D-42	Application for deposit of a sum of Rs.12,000/- by in Namadhu MGR news paper by DW 50,
D-42 (a)	Signature of DW 50,
Ex. D-43	Application for deposit of a sum of Rs.15,000/- in Namadhu MGR news paper by DW 51,
D-43 (a)	Signature of DW 51,
Ex. D-44	Application for deposit of a sum of Rs.15,000/- in Namadhu MGR news paper by DW 52,
D-44 (a)	Signature of DW 52,
Ex. D-45	Application for deposit of sum of Rs.12,000/- in Namadhu MGR news paper by DW 53,
D-45 (a)	Signature of DW 53,
Ex. D-46	Copy of representation sent to the Deputy Commissioner of Income Tax, Central Circle-II (2), Chennai through DW 26,
D-46 (a)	Signature of DW 26,
Ex. D-47	Statement of DW 26 in the income tax file,
D-47 (b)	Signature of DW 27,
Ex. D-48	Statement of DW 27 in the income tax file,
D-48 (a) to (d)	Signatures of DW 27,
D-46 (c)	Signature of DW 28,

Ex. D-49	Annexure attached to Ex. D 46,
Ex. D-50	Statement in writing furnished to Income Tax Department by DW 28,
D-46 (d)	Signature of DW 29,
Ex. D-51	Statement of DW 29,
D-46 (e)	Signature of DW 30,
Ex.D.52	Application of DW 55 for deposit a sum of Rs.18,000/-,
D-52 (a)	Signature of DW 55,
Ex. D-53	Application of DW 56 for deposit a sum of Rs.12,000/-,
D-53 (a)	Signature of DW 56,
Ex. D-54	Application of DW 57 for deposit a sum of Rs.18,000/-,
D-54 (a)	Signature of DW 57,
Ex. D-55	Application of DW 58 for deposit a sum of Rs.18,000/-,
D-55 (a)	Signature of DW 58,
Ex. D-56	Application of DW 59 for deposit a sum of Rs.15,000/-,
D-56 (a)	Signature of DW 59,
Ex. D-57	Application for deposit a sum of Rs.18,000/- in Namadhu MGR news paper by DW 60,
D-57 (a)	Signature of DW 60,
Ex. D-58	Application for deposit a sum of Rs.18,000/- in Namadhu MGR news paper by DW 61,
D-58 (a)	Signature of DW 61,
Ex. D-59	Application of DW 62 for deposit a sum of Rs.12,000/- in Namadhu MGR news paper,
D-59 (a)	Signature of DW 62,
Ex. D-60	Application of DW 63 for deposit a sum of Rs.18,000/- in Namadhu MGR news paper,
D-60 (a)	Signature of DW 63,
Ex. D-61	Certified true copy of the Orders of Commissioner of Income Tax in Appeal No. 214/97-98, dt. 31.3.1999,
Ex. D-62	Xerox copy of sworn statement of Malla Reddy (certified true copy),
Ex. D-63	Xerox copy of the appellate orders in ITA. Nos. 67 & 68/99-2000, dt.29.12.1999,
Ex. D-64	Xerox copy of the Income Tax Appellate Tribunal Bench “B” Chennai Orders in ITA. Nos. 1277 & 1836/MDS/97, dt.11.01.2008,
Ex. D-65	Xerox copies of the Commissioner of Income Tax

	(appeals) Central-II, Chennai in Appeal Nos. 62, 63, 64, 65, 66 & 67/01-02, dt. 31.01.2002,
Ex. D-66	Xerox copy of the Valuation Report of Muthuraja, District Valuation Officer for the period 1991-92 and 1992-93,
Ex. D-67	Xerox copy of the Valuation Report for the cost of construction of additions and alterations by Chartered Engineer A. Shivasankaran, dt. 22.03.1998,
Ex. D-68	Xerox copy of the letter of the Elegant Marbles and Granites Industries dt. 8.12.1999 addressed to Deputy Commissioner of Income Tax,
Ex. D-69	Xerox copy of the letter addressed by Bhaskaran to the Deputy Commissioner of Income Tax Central Circle-II (2) Madras, dt.18.3.1999,
Ex. D-70	Xerox copy of show cause notice to A-1 Jayalalitha by Commissioner of Income Tax Central-II (2),
Ex. D-71	Xerox certified copy of the letter along with inventory mahazer (Ex. D-72 and Ex. D-73) addressed to the Asst. Commissioner of Income Tax, dt.13.1.1997,
Ex. D-72	Xerox copy of the inventory mahazer in Tamil,
Ex. D-73	Xerox copy of the inventory mahazer in English,
Ex. D-74	Xerox copy of the Commissioner of Income Tax (Central) U/s 263 of I.T. Act 1961, dt. 12.2.2002,
Ex. D-75	Lease agreement with Super Duper TV Pvt. Ltd. executed by DW 65,
D-75 (a) to (n)	Signatures of DW 65 in Ex. D-75,
Ex.P-2341 (10) (a)	Counterfoil of the receipt,
D-76 (a) to (h)	Counterfoil of the rent receipts pertaining to Super Duper TV Pvt. Ltd.,
Ex. D-77	Sworn statement of Armugham (DW 65),
Ex. D-78	Appointment of operator-cum-lease agreement, dt. 30.05.1995,
Ex.D-78 (a) to (n)	Signatures of DW 66,
Ex. D-79	Guarantee agreement executed by DW 66,
Ex. D-80	Sworn statement of DW 66 before Income Tax Department,
Ex. D-81 (a) to (d)	Receipts produced by DW 66,

Ex. D-82	Lease agreement of DW 67 with Super Duper TV Pvt. Ltd.,
D-82 (a) to (n)	Signatures of DW 67,
Ex.P-2341 (2) (c)	Counterfoil of the receipt,
Ex. D-83 (a) to (g)	Receipts produced by DW 67,
Ex. D-84	Application of DW 68,
Ex. D-85	Lease cum operator agreement of DW 68 with Super Duper TV Pvt. Ltd.,
D-85 (a) to (n)	Signatures of DW.68 on Ex. D-85,
Ex. D-86	Guarantee agreement of DW 68,
Ex. D-87 (a) to (d)	Receipts produced by DW 68,
Ex. D-88	Lease agreement of DW 69 in favour of Super Duper TV Pvt. Ltd.,
Ex. D-89	Guarantee agreement,
Ex. D-90	Agreement for lease deed produced by DW 69,
Ex. D-91	Delivery chalan if DW 69 produced by DW 69,
Ex. D-92 to D-94	Rent receipts issued by Super Duper TV Pvt Ltd in favour of DW 69,
Ex. D.P. 2341 (8) (e)	Receipt –counterfoil of DW 70
Ex. D-95	Operator cum lease agreement of DW 70 with Super Duper TV Pvt. Ltd.,
D-95 (a) to (o)	Signatures of DW 70 on Ex. D-95,
Ex. D-96	Guarantee agreement executed by DW 70 in favour of Super Duper TV Pvt. Ltd.,
Ex. D-97 to D-99	Counterfoil of the rent receipts issued by Super Duper TV Pvt Ltd in favour DW70,
Ex.P-2341 (VII) (f)	Counterfoil of the receipt,
Ex. D-100	Lease-cum-agreement with Super Duper TV Pvt. Ltd. executed by DW 71,
Ex. D-101	Guarantee agreement executed for Ex. D-100,
D-100 (a) to (o)	Signatures of DW 71,
Ex. D-102 to D-110	Counterfoils of receipts produced by DW 71,
Ex. D-111	Application filed to Super Duper TV Pvt. Ltd. by

	DW 72,
Ex.P-2341 (13) (g)	Counterfoil of the receipt,
Ex. D-112	Lease cum operator agreement executed by Rajesh,
D-112 (a) to (o)	Signatures of DW 72 on Ex. D-112,
Ex. D-113	Guarantee agreement executed by Patiban for DW 72,
Ex. D-114	Receipts produced by DW 72,
Ex. D-121	Application to Super Duper TV Pvt. Ltd. by DW 73,
Ex.P-2341 (12) (i)	Receipt,
Ex. D-122	Lease cum operator agreement executed by D.W.73 in favour of Super Duper TV Pvt. Ltd.,
D-122 (a) to (o)	Signatures of DW 73,
Ex. D-124 to D-130	Receipts produced by DW 73,
Ex. D-131	Xerox copy of Registration certificate produced by DW 72 (kept with Ex. D-111),
Ex. D-132	Xerox copy of Registration certificate produced by DW 73 (kept with Ex. D-121),
Ex. D-133	Xerox copy of joint letter to Deputy Commissioner of Income Tax Department by DW 31,
Ex. D-134	Xerox copy of sworn statement of DW 31 before I.T. Authorities,
Ex. D-135	Xerox coy of Sworn Statement of DW 25 before I.T. Authorities,
Ex. D-136	Copy of the notice issued by Income Tax Department to DW 77,
Ex. D-137	Reply furnished by DW 77 to Income Tax Department,
D-137 (a)	List of contribution,
Ex. D-138	Statement of DW 77 before I.T. Authorities,
Ex. D-139 to D-150	Concealing letters with the contribution,
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Ex. D-152	Original receipts produced by DW 77 (2 in number)
Ex. D-153	Permission granted by the commissioner.
D-153 (a)	Annexure-permission

Ex. D-154 (11)	Xerox copy of Advice slip and corresponding receipt,
Ex. D-155	Xerox copy of the statement of DW 84 before Income Tax authorities,
Ex. D-156	List containing numbers of agreement holders,
D-156 (1) to (101)	Agreement & documents,
Ex. D-157 & D-158	Pass book of Indian Bank in C.A. No.1152 of Super Duper TV Pvt. Ltd.,
Ex. D-159	Day book of Super Duper TV Pvt. Ltd.,
Ex. D-160	Entrance fee collection book from 18.4.1995 to 23.4.1996,
Ex. D-161	Letter addressed by B.M.Prakash & Co., Chartered Accountant to Income Tax authorities,
D-161 (a)	Copy of the receipt,
Ex. D-162	Original Receipt,
D-162 (a)	Signature of DW 65,
Ex. D-163	Invoice book of Super Duper TV Pvt. Ltd.,
Ex. D-164	Invoice copy dt.3.4.1995,
Ex. D-165	Invoice copy dt.29.3.1995
Ex. D-166	Copy of the bill dt.7.2.1995,
Ex. D-167	Copy of the bill dt.7.11.1994,
Ex. D-168	Bill dt. 7.11.1994 of M/s Nataraj Export Corporation for Rs. 50,000/-,
Ex. D-169	Bill, dt. 21.10.1994 for 1.5 lakh in favour of Tamil Nadu Film Development Corporation,
Ex. D-170	Bill dt. 3.10.1994 of M/s SPIC Fine Chemicals Ltd.,
D-170 (a)	Letter from Fine Chemical to Super Duper TV Pvt. Ltd.,
Ex. D-171	Bill dt. 21.09.1994 of M/s Chettinadu Cement Corporation Ltd.,
Ex. D-172	Bill Dt.29.01.1994 for one Lakh in favour of Balaji steel Corporation.
Ex. D-173	Letter from Balaji Steel Corporation to Super Duper TV Pvt. Ltd. enclosing a cheque,
Ex. D-174	Bill dt.12.9.1994 for Rs.10,000/-in favour of Manager,
Ex. D-175	Letter dt. 29.11.1994 addressed to Super Duper TV Pvt. Ltd. by Tamil Nadu Handloom Weavers Co-operative Society,
Ex. D-176	Letter dt. 20.10.1994 addressed by Tamil Nadu

	Film Development Corporation to Super Duper TV Pvt. Ltd. enclosing the cheque for Rs. 1.5 lakh,
Ex. D-177	Letter dt. 29.9.1994 addressed by Chettinadu Cement Corporation enclosing a Cheque for Rs. 50,000/- cash towards advertisement charges,
Ex. D-178	Invoice book of Super Duper TV Pvt. Ltd. containing carbon copies, dt.14.9.1994 to 25.3.1995,
Ex. D-179	Remittance chalan book of Indian Bank in A.C. No. 1152 of Super Duper TV Pvt. Ltd. (56 used chalans),
Ex. D-180	Remittance chalan of Super Duper TV Pvt. Ltd.,
D-180 (1) to (29)	Remittance Chalan book of Super Duper TV Pvt. Ltd., (one blank),
Ex. D-181	Remittance chalan book of Super Duper TV Pvt. Ltd.,
D-181 (1) to (34)	Counterfoils in Ex. D-181,
Ex. D-182	Assessment Order of Super Duper TV Pvt. Ltd. for the year 1996-97,
Ex. D-183	Assessment Order of Super Duper TV Pvt. Ltd. for the year 1995-96,
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Ex. D-185	List of receipts,
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Ex. D-189	Extract of Meadow Agro Farms,
Ex. D-190	Note Order, dt. 30.3.2000,
Ex. D-191	Returns relating to Riverway Agro products,
Ex. D-192	Balance sheet relating to Riverway Agro Products for the year ending 31.3.1996,
Ex. D-193	Certified copy of Annual Returns filed before the Registrar of Companies,
Ex. D-194	Note Order, dt. 30.3.2000 of Riverway Agro Products,
Ex. D-195	Returns relating to Lex Property Developers,
Ex. D-196	Balance sheet of Lex Properties filed before R O

	C(Registrar of Companies),
Ex. D-197	Confirmation letter from Barani Beach Resorts Pvt. Ltd.,
Ex. D-198	Confirmation letter of Kalyani Constructions,
Ex. D-199	Confirmation of Althaf Constructions Pvt.Ltd. dt.15.03.2001,
Ex. D-200	Scrutiny Assessment Order of Lex Properties Developers,
Ex. D-201	Balance sheet as on 31.3.1996 of Indo-Doha Chemicals,
Ex. D-202	Copy of the letter, dt. 28.2.2000 of C.I.T (Appeals) for the Assessment No. 95-96,
Ex. D-203	Profit and loss account for the year ending 31st March,1996 of Indo-Doha Chemicals,
Ex. D-204	Copy of the Form No. 3 CA of the Ramraj Agro Mills,
Ex. D-205	Copy of the Schedule V of the Ramraj Agro Mills,
Ex. D-206	Auditor's Report, dt. 1.9.1995,
Ex. D-207	Balance Sheet & Profit and Loss Account of Ramraj Agro Mills,
Ex. D-208	Confirmation letter of Magunta Investments Pvt. Ltd. for having invested in Ramraj Agro Mills Pvt. Ltd.,
Ex. D-209	Letter from Appellate authority to assessing officer,
Ex. D-210	Report submitted by the Assessing Officer to the Appellate Authority annexure to Ex. D-210 (numbering 40),
Ex. D-211	Letter addressed by DW 64 to Deputy Commissioner of Income Tax, dt. 25.1.1999 along with annexures,
Ex. D-212	Letter addressed by DW 64 on his letter head to Deputy Commissioner of Income Tax, dt. 26.3.1999 along with annexures,
Ex. D-213	Copy of Memorandum Of Understanding between A-1 and J. Jay TV Pvt. Ltd., dt.10.12.1994,
Ex. D-214	Copy of Memorandum Of Understanding between A-1 and A-2, dt. 9.7.1994,
Ex. D-215	Letter addressed to Deputy Commissioner of Income Tax, Central Circle-II (2), Chennai regarding registered valuer dt. 16.11.1998,
Ex. D-216	Letter addressed to A-1 by Deputy Commissioner of Income Tax, Central Circle-II (2), Chennai, dt. 31.12.1998,
Ex. D-217	B.Vijaya Raghawan's special Audit Report, dt.

	25.8.1995,
Ex. D-218	Returns of Income Tax of Jaya Publications for the Assessment Year 1991-92 along with enclosures,
Ex. D-219	Returns of Income Tax of Jaya Publications for the Assessment Year 1992-93 along with enclosures,
Ex. D-220	Returns of income Tax of Jaya Publications for the Assessment Year 1993-94,
Ex. D-221	Returns of Income Tax of Jaya Publications for the Assessment Year 1994-95 along with enclosure,
Ex. D-222	Returns of Income Tax of Jaya Publications for the Assessment year 1995-96,
Ex. D-223	Returns of Income Tax of Jaya Publications for the Assessment year 1996-97,
Ex. D-224 to 226	Profit and loss and Balance sheet of Jaya Publications for the years 1993-94, 1994-95 and 1995-96,
Ex. D-227	Report submitted by the Coimbatore Subscribers of Namadhu MGR news paper,
Ex. D-228	List containing the names of subscribers, who deposits under the deposit scheme of Namadhu MGR news paper,
Ex. D-229 (1) to (6)	List of subscribers of Namadhu MGR news paper for the Assessment Years 1991-92 to 1996-97,
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Ex. D-232	I.T. Appeal No.143/01-02 dt. 7.3.2002,
Ex. D-233	I.T. Appeal No.142/01-02 dt. 7.3.2002,
Ex. D-234	Common Order, dt. 30.11.1997 in ITA.1130/MDS/2003 etc., Chennai B Bench,
Ex. D-235	Certificate issued by DIG of Registration,
Ex. D-236 to D-238	Copies of Invoices,
Ex. D-239	Certified copy of sale deed in favour Shastry Nuts & Plates Manufacturers Pvt. Ltd. by T.N.S.S.,
Ex. D-240	Encumbrance certificate,
Ex. D-241	Patta Extract,
Ex. D-242	T.N.E.B. payment,
Ex. D-243	Notice from competent authority (ULC) to Shastry Nuts & Plates Manufacturers Pvt.,
Ex. D-244 & 245	Two Amenity Receipt books of Mahalakshmi Kalyana Mandapam,

Ex. D-246 & 247	Two Extra Charge Receipt Books of Mahalakshmi Kalyana Mandapam,
Ex. D-248	Register pertaining to booking of Kalyana Mandapam,
Ex. D-249	Register pertaining to maintenance and extra charges of Kalyana Mandapam,
Ex. D-250	Xerox certified copy of the letter addressed to Income Tax Authorities (Company Circle-II (2) by DW 91,
D-250 (a)	Xerox certified copy of the list of articles annexed with in Ex. D-250,
Ex. D-251	Attested copy of the application seeking service of electrical connection,
Ex. D-252	Attested copy of Form A,
Ex. D-253	Attested copy of agreement, dt. 9.9.1991,
Ex. D-254	Attested copy of the certificate issued by the Village Administrative Officer,
Ex. D-255	Attested copy of Sanction order,
Ex. D-256	Attested copy of Test report,
Ex. D-257	Attested copy of suppliers report,
Ex. D-258	Attested copy of the lease deed executed,
Ex. D-259	Attested copy of the certificate issued by the Tahasildar Villupuram,
Ex. D-260	Attested copy of the Order in I.T. Appeal No.108/01-02 by CIT (Appeals) Central-II, dt. 28.05.02,
Ex. D-261	Profit and Loss Account and schedules of Balance sheet of M/s Sasi Enterprises for the year ending March, 1991,
Ex. D-262	Attested copy of the Order in I.T. Appeal No.107/01-02 by CIT (Appeals) Central-II, dt. 28.05.02,
Ex. D-263	Attested copy of the Profit & Loss Account and schedules of Balance sheet of M/s Sasi Enterprises for the year ending March, 1992.
Ex. D-264	Attested copy of the letter from Infotech Computers Centre to Commissioner of Income Tax (Appeals) for having paid Rs. 54,000/- to M/s Sasi Enterprises,
Ex. D-265	Attested copy of the letter from Bhaskaran to Commissioner of Income Tax (Appeals) dt. 29.12.2001 for having paid a sum of Rs. 20,000/-,
Ex. D-266	Attested copy of the Order in I.T. Appeal No.106/2001,

Ex. D-267	Attested copy of the Profit and Loss Account and schedules of Balance Sheet,
Ex. D-268	Attested copy of the acknowledgment of returns for the year 1994-95 of M/s Sasi Enterprises along with statement of Income, Balance Sheet ending 31.03.1994,
Ex. D-269	Assessment Order of M/s Sasi Enterprises by the ACIT, Central Circle-II (2), Chennai,
Ex. D-270	Attested Copy of the acknowledgment of Returns for the year 1995-96 along with statement of total income receipts and payments and Balance Sheet,
Ex. D-271	Assessment Order on income of Sasi Enterprises for the year 1995-96, dt. 30.03.1999,
Ex. D-272	Attested copy of acknowledgment for having filed Tax Returns of M/s Sasi Enterprises for the year 1996-97 along with statement of total income receipts and payments and Balance sheet of Profit and Loss Account,
Ex. D-273	Statement of Accounts of M/s Sasi Enterprises issued by Housing Real Estate Developers Pvt. Ltd.,
Ex. D-274	Confirmation of Accounts issued by Housing Real Estate Developers Pvt. Ltd.,
Ex. D-275	Assessment Order for the year 1996-97 pertaining to M/s Sasi Enterprises, dt. 30.3.1999 by Deputy Commissioner of Income Tax Central Circle-II (2) of Chennai,
Ex. D-276	Attested copy of Invoice of Tamil Arasi Achagam,
Ex. D-277	Attested copy of ack. along with return of income, Income Tax Adjustment Statement, Balance Sheet, Trading Profit & Loss Account issued by Income Tax Dept. from Anjaneya Printers Pvt. Ltd. dt. 29.11.'97 for the period from 14.7.1993 to 24.9.1996,
Ex. D-278	Assessment Order for the Block period (1.4.1986 to 24.9.1996) of Anjaneya Printers Pvt. Ltd., dt. 6.3.1998,
Ex. D-279	Attested copy of the Orders in I.T. (SS) A. No.87/MDS/98 by the Income Tax Appellate Tribunal, Chennai, Bench-A dt. 27.12.2004,
Ex. D-280	Attested copy of the reply given by S.Venkataram and Co., U/s 142 (1) of I.T. Act to the Deputy Commissioner of Income Tax, Central Circle-II (2),
Ex. D-281	Attested copy of Statement of Accounts of Acc.

	No.1245 of Canara Bank, Guindy Branch,
Ex. D-282	Copy of the abstract of Assessment Register of Dealers Paying Tax on actual monthly turn over 1994-95,
Ex. D-283	Counterfoils of Pay in Slips pertaining to C.A.No.1245 of Metal King with Canara Bank Guindy Branch from 27.04.95 to 22.12.1995,
Ex. D-284	Counterfoils of Pay-in-Slips pertaining to C.A. No.1245 of Metal King from 10.2.1996 to 3.4.1996,
Ex. D-285	Chitta Book of Metal King - Cheque issued Register pertaining to Canara Bank C.A. No.1245 from 3.4.1996 to 12.06.1996,
Ex. D-286	Chitta Book of Metal King - Receipts from customers in the form of DD, cash and cheque,
Ex. D-287	Attested Copy of Income Tax Returns of A-2 - Acknowledgment of Income statement and other enclosures for the year 1991-92,
Ex. D-288	Attested Copy of Orders of ITA. No. 435/MDS/1997, dt. 7.12.2004,
Ex. D-289	Original Order in I.T. No. 65 of Sasikala, dt. 27.3.01,
D-289 (a)	Attested Copy of the acknowledgment with enclosures,
Ex. D-290	Original Order in ITA. No. 1594/MDS/97, Chennai, dt.14.9.2004,
Ex. D-291	Attested Copy of C.N.1744/4/01, dt.14.3.2002,
Ex. D-292	Attested Copy of the Order in I.T.A. No. 677/MDS/02 dt.18.1.2007,
Ex. D-293	Order No. ITA. 677/MDS/02 passed by Assistant Commissioner of Income Tax, Central Circle-II (2), Chennai dt. 3.1.2008,
Ex. D-294	Attested Copy of the intimation U/s 143 of I.T. Act to the assessee A-2 for the year 1996-97,
Ex. D-295	Copy of the consolidated statement showing outstanding balance of amount furnished by Chief Manager, Indian Bank, Abirmapuram Branch,
Ex. D-296	Statement of Accounts issued by Housing Real Estate & Development Pvt. Ltd., to Sasikala,
Ex. D-297	Statement of Accounts issued by Housing Real Estate & Development Pvt. Ltd., to Metal King,

Ex. D-298 & D-299	Copies of confirmation of debt by Metal King and A-2,
Ex. D-300	Xerox copy of the sale agreement in respect of house property between Sasikala & Bharani Beach Resorts,
Ex. D-301	Xerox copy of the sale agreement in respect of lands between Sasikala & Riverway Agro Ltd.,
Ex. D-302	Xerox copy of the sale agreement in respect of lands between Sasikala & Medow Agro Farms Ltd.,
Ex. D-303	Attested copy of the Order of the Appellate Tribunal Bench-A in I.T.A. No.1285/MDS/2008, dt.18.6.2010,
Ex. D-304	Attested copy of Order, dt. 2.4.2009 passed by I.T.A.T. Bench-C, Chennai in I.T.A. No.1616/MDS/2007 preferred by Susheela Rangaswamy,
Ex. D-305	File bearing No. BE 4(2)/1871/1996 pertaining to the constitution of team experts for evaluating the buildings by Chief Engineer and a letter addressed by Assistant Executive Engineer P.W.D. Stanley SubDivision,
Ex. D-306	Report regarding valuation of properties pertains to the Exhibits marked in Spl. Court, Bangalore in Spl. C.C. No. 208/2004,
Ex. D-307	Standard Data Book,
Ex. D-308	Standard Schedules of Rates (Basic item) 1993-1994,
Ex. D-309	Standard Schedule of Rates (Basic item) 1994-1995,
Ex. D-310	Standard Schedule of Rates (Basic item) 1995-1996,
Ex. D-311	Standard Schedule of Rates for Chengalpet District from 1994 to 1996,
Ex. D-312	Standard Schedule of Rates for Chengalpet District for 1993- 94,
Ex. D-313	Standard Schedule of Rates for Chengalpet, M.G.R. Circle for 1995-96,
Ex. D-314	Issue Rate of non-levy cement for the year 1993-94,
Ex. D-315	Issue Rate of non levy cement for the year 1994-95,
Ex. D-316	Issue Rate of steel for the year 1995,
Ex. D-317	Certificate issued by Century Granite for the price prevailed between 1991 & 1996,

Ex. D-318	Standard Schedule of Rates for basic items for the years 2012 and 2013,
Ex. D-319	Partnership Deed of M/s New Diamond Granite Exports,
Ex. D-320	Notice to DW 96 by Income Tax, Central Circle-II, Chennai,
Ex. D-321 to D-324	Copies of Invoice issued by the DW 96's Firm,
Ex. D-325	Xerox copy of sworn affidavit of Theenigai Babu,
Ex. D-326	Copy of letter addressed by Srinivasan, M.P to Dy. Commr. of Income Tax, Central Circle-II, Chennai,
Ex. D-327	Copy of sworn statement of Palani Swamy recorded by Assessing Officer on 15.3.2002,
Ex. D-328	Copy of sworn statement of Gandhi Rajan recorded by Assessing Officer on 15.3.2002,
Ex. D-329	Copy of Sworn Statement of Prince Thangavelu recorded by Assessing Officer on 15.3.2002,
Ex. D-330	Copy of affidavit of Sundarapandian sworn before Notary on 15.3.2002,
Ex. D-331	Copy of the sworn statement of Gopiraj, dt. 7.3.2000,
Ex. D-332	Copy of sworn statement of Dhana Murthy, dt. 7.3.2000,
Ex. D-333	Copy of sworn statement of D. Mohan, dt. 7.3.2000,
Ex. D-334	Copy of sworn statement of Mohd. Ibrahim, dt. 7.3.2000,
Ex. D-335	Copy of sworn statement of Madurai Kannu, dt. 7.3.2000,
Ex. D-336	Copy of letter given by one Gowri Shankar to Inspector of Income Tax,
Ex. D-337	Copy of letter given by one Swaminathan to Inspector of Income Tax,
Ex. D-338	Copy of letter given by one Sheriffuddin to Inspector of Income Tax,
Ex. D-339	Copy of the Enquiry Report by Venkateshan, Income Tax Inspector,
Ex. D-340	Copy of the Entrance Fee Receipt No. 567 dt.15.5.1995 issued in favour of David Arogya Sagayam by Super Duper TV.,
Ex. D-341	Copy of receipt No. 44 issued in favour of Mallika by Super Duper TV.,
Ex. D-342	Copy of receipt No. 983 issued in favour of Jyothi

	Murugan by Super Duper TV.,
Ex. D-343	Copy of receipt No. 981 issued in favour of Armugam by Super Duper TV.,
Ex. D-344	Copy of sworn statement of K.K. Ravichandran recorded by Inspector of Income Tax,
Ex. D-345	Copy of sworn statement N. Selvam recorded by Assistant Commissioner of Income Tax on 17.11.1998,
Ex. D-346	Copy of the Appellate Order, dt. 31.1.2002 passed by Commissioner of Income Tax (Appeals) in I.T.A. No. 62-67/2001-2002,
Ex. D-347	Copy of the letter dt. nil addressed by S. Annamali to Deputy Commissioner of Income Tax,
Ex. D-348	Copy of letter of D. Sampath addressed to Dy. Commisisoner of Income Tax,
Ex. D-349	Copy of the letter dt. nil addressed by Ramalingam to Deputy Commissioner of Income Tax,
Ex. D-350	Copy of the sworn statement of Ramesh Kumar recorded by Sendil Kumar, dt.14.01.1999,
Ex. D-351	Copy of the letter of T. Chandrashekar of Karthik Electrical in response to summons issued by Income Tax,
Ex. D-352	Copy of letter of authority issued by said Chandrashekar on 14.12.1998 in favour of P.B. Mohan Rtd. Income Tax Officer,
Ex. D-353	Copy of letter dt.14.12.1998 addressed by Karupaiah addressed to Dy. Commr. Of Income Tax in pursuance of summons issued to him,
Ex. D-354	Copy of sworn statement of Thota Tharani, dt.15.12.1998 by Dy. Commr. of Income Tax,
Ex. D-355	Copy of letter of G. Ramakumar, dt. 21.11.1995 to Assistant Director of Income Tax in the case of Enquiry U/s 133 (5) enclosing details of expenditure incurred by him along with cash and cheque details,
Ex. D-356	Demand Notice, dt. 30.03.2002 relating to G. Ramakumar,
Ex. D-357	Appears to be the copy of Appellate Order, dt. 21.1.2004 in I.T. Appeal No. 28/2002-03,
Ex. D-358	Copy of Appellate Order, dt. 19.7.2010 passed by I.T.A.T.,Chennai in I.T.A. No.1774/MDS/07,
Ex. D-359	Copy of the letter, dt. 5.1.1999 addressed by

	Purasai Rajkumar to the Dy. Commr. of Income Tax,
Ex. D-360	Copy of letter Nil addressed by J.Kumar to the Dy. Commissioner of Income Tax,
Ex. D-361	Copy of letter, dt. 21.1.1999 addressed by Bose of the Dy. Commr. of Income Tax,
Ex. D-362	Copy of letter nil addressed by V. Chandrashekar in respect of the summons,
Ex. D-363	Copy of the letter dt. 22.1.1999 addressed by K.P.Vasantha Kumar C.A., on behalf of Kodandaram,
Ex. D-364	Copy of the letter, dt. 2.3.1999 by Vasantha Kumar along with enclosures addressed to Dy. Commr. of Income Tax,
Ex. D-365 & D-365 (1) to (41)	Challan Remittance Book of Indian Bank Acc. No. 1125,
Ex. D-366 & D-366 (1) to (40)	Challan Remittance Book of State Bank of Mysore of T. Nagar Branch.
Ex. D-367	Accounts, dt.18.9.1995 to 31.3.1996 and 1.5.1996 to 31.5.1996,
Ex. D-368	Visitors Register from 7.2.1995 to 7.11.1995,
Ex. D-369	Copy of Certificate of Incorporation of J.Jay T.V. Pvt. Ltd.,
Ex. D-370	Copy of FIR.,
Ex. D-371	Investigation of Final Report,
Ex. D-372	Copy of the Final Report submitted dropping of proceedings,
Ex. D-373	Copy of the Final Report,
Ex. D-374	File from Public (SC) Department S.F. No.170/96 of Vol-II, dt.18.6.1997,
Ex. D-375	Copy of voluntary disclosure of income of A-2 and original acknowledgment of J.Farm House,
Ex. D-376	Confirmation letter issued to A-2 by Housing and Real Estate Developers Pvt. Ltd.,
Ex. D-377	Confirmation letter issued to Green Farm Housing by Housing and Real Estate Developers Pvt. Ltd.,
Ex. D-378	True copy of Partnership Deed, dt. 1.4.1993,
Ex. D-379	True Copy of Retirement Deed, dt. 28.7.1993,
Ex. D-380	Certified copy of plinth area rate of properties for the year 1993-94,
Ex. D-381	Certified copy of plinth area rate of properties for

	the year 1994-95,
Ex. D-382	Certified copy of plinth area rate of properties for the year 1995-96,
Ex. D-383	Covering letter enclosing certified copies of documents under RTI of 2005,
Ex. D-384	Manual of the Directorate of Vigilance & Anti-Corruption,

LIST OF DOCUMENTS MARKED BY COURT:

Ex. C-1 Rs. 5,70,200/- mentoned in page No. 1 of Income Tax Returns in Exs. P-43 to P-45, dt. 31.8.1994,

Ex. C-2 Rs. 2,35,200/- mentoned in page No. 1 of Income Tax Returns signed by Jagadeesh A. Raja in Ex. D-1, dt. 25.8.1994,

Ex. C-3 Certified copy of General Power of Attorney granted in favour of C.K. Rajanikanth Vidyasagar (23473) by Canara Bank, (HO), Bangalore, dt. 19.8.1989,

LIST OF DOCUMENTS MARKED ON BEHALF OF 3RD PARTY;

Ex. X-1	Xerox copy of statement showing calculation of capital gains for the assessment year 1995-96 by Kumbhat & Co., Bangalore in the name of Mrs. Arifa Amanullah,
Ex. X-2	Lease agreement entered into between M/s Anjaneya Printers Pvt. Ltd., and Dyna Makoswki Power Co., dt. 1.7.1995,
Ex. X-3	Letter by Raghavendra Builders & Constructors to the M.D.,of M/s Indo Matsushita Applicances

	Co., Ltd., Madras regarding cancellation of lease agreement, dt. 21.5.1994,
Ex. X-4	Xerox copy of lease agreement entered into between M/s Lex Property Development (P) Ltd., Madras and M/s Indo Matsushita Applicances Co., Ltd., Madras, dt. 4.5.1994,
Ex. X-5	Lease agreement entered into between M/s Lex Property Development (P) Ltd., Madras and M/s Indo Matsushita Applicances Co., Ltd., Madras, dt. 4.5.1994,
Ex. X-6	Receipt for Rs. 45,000/- towards an advance for amenities provided in Flat No. 1/28 at No. 1 Wallace Garden, Madras by M/s Lex Property Development (P) Ltd., dt. 31.5.1994,
Ex. X-7	Receipt for Rs. 45,000/- towards lease rent advance for amenities provided in Flat No. 1/28 at No. 1 Wallace Garden, Madras by M/s Lex Property Development (P) Ltd., dt. 31.5.1994,
Ex. X-8	Xerox copy of statement by Indo Matsushita Applicances Co., Ltd., regarding the details of payment made to M/s Lex Property Development (P) Ltd.,
Ex. X-9	Certified xerox copy of receipt of Rs. 1 lakh to J. Jayalalitha by the Music Academy, Madras, dt. 18.12.1991,
Ex. X-10	Certified xerox copy of Cash Book in connection with Rs. 1 lakh received by PW 109,
Ex. X-11	Certified xerox copy of Ledger Abstract in connection with Rs. 1 lakh received by PW 109,
Ex. X-12	Certified xerox copy of covering letter of S.S. Jawahar, ASO of CM to K. Santhanam, Sri Ramanjaneya Trust, Tambaram, Madras, dt. 5.5.1994,

Ex. X-13	Certified xerox copy of receipt of Rs. 1,00,008/- by cheque No. 128134, dt. 5.5.1994 of Canara Bank, Madras by Sri Ramanjaneya Trust, to C.M., dt. 6.5.1994,
Ex. X-14	Certified xerox copy of statement of SB A/c No. 630 of Sri Ramanjaneya Trust in Corpn., Bank, Tambaram, Chennai,
Ex. X-15	Certified xerox copy of challan for Rs. 21,000/- in favour of Nandini Sweets & Savouries, dt. 14.5.1992,
Ex. X-16	Xerox copy of itemwise Sales Register/Extract in connection with sales of 1000 packets of sweets to J. Jayalalitha during April, 1992,
Ex. X-17	Xerox copy of itemwise Sales Register/Extract in connection with sales of 1000 packets of sweets to J. Jayalalitha during April, 1992,
Ex. X-18	Day Book for receiving Rs. 22,000/- by way of cheque from J. Jayalalitha in connection with sales of 1000 packets of sweets & savouries by Welcome Hotel, Madras during May, 1992,
Ex. X-19	Original sale deed between M/s Sasi Enterprises and M/s H.B. Marketing & Co., dt. 2.8.1993,
Ex. X-20	Proceedings of the Chief Engineer (Buildings), PWD, Chennai to PW 153 regarding appointment of Evaluation officer, dt. 20.11.1996,
Ex. X-21	Abstract estimate for internal and external electrifications in Siruthavoor bungalow,
Ex. X-22	Value of electrical works mentioned in page No. 7 of Ex. P-663,
Ex. X-23	Letter from Kathiresan, DSP, V & AC, SIC,

	Chennai to the Director of Horticulture, Public Gardens, Hyderabad, dt. 9.12.1996,
Ex. X-24	Xerox copy of the proceedings of Chief Engineer (Buildings) in No. BE.1 (2)/1871/96-10 to PW 181 & 3 others, dt. 17.4.1997,
Ex. X-25	Value of electrical works mentioned in page No. 9 of Ex. P-663,

LIST OF MATERIAL OBJECTS MARKED;

MO 1	Luxury bus bearing Regn. No. TN 09/F-2575
MO 2	Box No. 1 containing items Nos. 1 to 74 in the search list,
MO 3	One pair of gold bangles studded with 224 diamonds, 6 emeralds and 8 rubies (open setting),
MO 4	One pair of gold bangles studded with 36 diamonds (closed settings),
MO 5	One pair of gold bangles studded with 120 diamonds (open settings),
MO 6	One pair of gold bangles studded with 198 diamonds (closed setting),
MO 7	One pair of gold bangles studded with 306 diamonds (open setting),
MO 8	One gold bracelet studded with 3 diamonds and 26 rubies (open setting),
MO 9	One gold bracelet studded with 25 diamonds (open setting),
MO 10	One gold bracelet lock type flexible studded with 1323 diamonds (open setting),
MO 11	One gold bracelet studded with 62 diamonds (open setting),

MO 12	One gold bracelet studded with 105 diamonds open setting clock type,
MO 13	One gold bracelet studded with 37 diamonds (open setting),
MO 14	One pair of gold bangles studded with 118 diamonds (open setting),
MO 15	One pair of gold bangles studded with 76 diamonds (closed setting),
MO 16	One gold bangle studded with 33 diamonds (closed setting),
MO 17	Box No. 2 containing gold ear studs containing 19 items,
MO 18	One pair of gold ear studs with 36 diamonds (open setting),
MO 19	One pair of gold ear studs with 40 diamonds (open setting),
MO 20	One pair of gold ear studs with 24 diamonds, 4 emeralds and 4 rubies,
MO 21	One pair of gold ear studs with 28 diamonds,
MO 22	One pair of gold ear studs with 20 diamonds,
MO 23	One pair of gold ear studs with 46 diamonds (open setting),
MO 24	One pair of gold ear studs with 34 diamonds,
MO 25	One pair of gold ear studs with 26 diamonds,
MO 26	One pair of gold ear studs with 40 diamonds,
MO 27	One pair of gold ear studs with 52 diamonds,
MO 28	One pair of gold ear studs with 32 diamonds,
MO 29	One pair of gold ear studs with 48 diamonds,
MO 30	One pair of gold ear studs with 54 diamonds,
MO 31	One pair of gold ear studs with 20 diamonds,
MO 32	One pair of gold ear studs with 22 diamonds,
MO 33	One pair of gold ear studs with 34 diamonds,
MO 34	One pair of gold ear studs with 24 diamonds,
MO 35	One pair of gold ear studs with 38 diamonds,
MO 36	One pair of gold ear studs with 24 diamonds,
MO 37	Box No. 3 containing 15 items of gold ear studs,
MO 38	One pair of gold ear studs with 46 diamonds,

MO 39	One pair of gold ear studs with 48 diamonds,
MO 40	One pair of gold ear studs with 36 diamonds,
MO 41	One pair of gold ear studs with 42 diamonds,
MO 42	One pair of gold ear studs with 34 diamonds,
MO 43	One pair of gold ear studs with 120 diamonds,
MO 44	One pair of gold ear studs with 40 diamonds,
MO 45	One pair of gold ear studs with 48 diamonds,
MO 46	One pair of gold ear studs with 46 diamonds,
MO 47	One pair of gold ear studs with 26 diamonds,
MO 48	One pair of gold ear studs with 32 diamonds,
MO 49	One pair of gold ear studs with 32 diamonds,
MO 50	One pair of gold ear studs with 46 diamonds,
MO 51	One pair of gold ear studs with 50 diamonds,
MO 52	One pair of gold ear studs with 40 diamonds,
MO 53	Box No. 4 containing 24 items of gold bangles,
MO 54	12 plain gold bangles (GRT/KDM-22C)
MO 55	24 plain gold bangles,
MO 56	24 plain gold bangles.
MO 57	24 plain gold bangles,
MO 58	12 plain gold bangles,
MO 59	12 plain gold bangles,
MO 60	12 plain gold bangles,
MO 61	12 plain gold bangles,
MO 62	24 plain gold bangles,
MO 63	24 plain gold bangles,
MO 64	12 plain gold bangles,
MO 65	24 plain gold bangles,
MO 66	4 plain gold bangles,
MO 67	24 plain gold bangles,
MO 68	24 plain gold bangles,
MO 69	4 plain gold bangles,
MO 70	2 plain gold bangles,
MO 71	2 plain gold bangles,
MO 72	2 plain gold bangles,
MO 73	2 plain gold bangles,
MO 74	2 plain gold bangles,
MO 75	2 plain gold bangles
MO 76	2 plain gold bangles,
MO 77	2 plain gold bangles,
MO 78	Box No. 5 containing 13items of bangles and

	bracelets,
MO 79	One plain gold bracelet,
MO 80 MO 81	One plain gold bracelet, One plain gold bracelet,
MO 82	One plain gold bracelet,
MO 83	One pair of plain gold bangles,
MO 84	One pair of plain gold bangles,
MO 85	One pair of plain gold bangles,
MO 86	One pair of plain gold bangles,
MO 87	One pair of plain gold bangles,
MO 87	One pair of plain gold bangles,
MO 88	One pair of plain gold bangles,
MO 89	One pair of plain gold bangles,
MO 90	One pair of plain gold bangles,
MO 91	One pair of plain gold bracelet,
MO 92	Box No. 6 containing 2 necklaces,
MO 93	Gold necklace studded with 116 diamonds closed setting,
MO 94	Gold necklace studded with 148 diamonds with pendant,
MO 95	Box No. 7 containing 2 necklaces,
MO 96	Gold necklace studded with 132 diamonds,
MO 97	Gold necklace studded with 115 diamonds with pendant,
MO 98	Box No. 8 containing 18 items of bangles,
MO 99	Two plain gold bangles,
MO 100	Two plain gold bangles,
MO 101	One pair of plain gold bracelet,
MO 102	Gold bracelet studded with 5 synthetic red stones,
MO 103	One plain gold bracelet,
MO 104	One pair of plain gold bracelet,
MO 105	One pair of plain gold bangles,
MO 106	One pair of plain gold bangles,
MO 107	One pair of plain gold bangles,
MO 108	One pair of plain gold bangles,
MO 109	One pair of plain gold bangles,
MO 110	One pair of plain gold bangles,
MO 111	One pair of plain gold bangles,

MO 112	One pair of plain gold bangles,
MO 113	One pair of plain gold bangles,
MO 114	One pair of plain gold bangles,
MO 115	One pair of plain gold bangles,
MO 116	One gold bracelet,
MO 117	Box No. 9 containing one necklace,
MO 118	Gold necklace with pendant both studded with 573 diamonds and 16 emerald and 3 ruby stones (open setting)
MO 119	Box No. 10 containing 2 gold necklaces,
MO 120	Gold necklace studded with 172 diamonds open setting,
MO 121	Gold necklace studded with 408 diamonds open setting,
MO 122	Box No. 11 containing one gold necklace,
MO 123	Gold necklace long with pendant both studded with 910 diamonds,
MO 124	Box No. 12 containing one gold necklace,
MO 125	Gold necklace (long) mango studded with 1090 diamonds and 73 ruby open setting,
MO 126	Box No. 13 containing one gold necklace,
MO 127	Gold necklace (long) with pendant both studded with 851 diamonds,
MO 128	Box No. 14 containing 2 gold necklaces,
MO 129	Gold necklace with pendant both studded with 316 diamonds,
MO 130	Gold necklace with pendant both studded with 628 diamonds,
MO 131	Box No. 15 containing one gold bangle studded with diamond,
MO 132	One gold bangle studded with 33 diamonds,
MO 133	Box No. 16 containing one gold ear stud,
MO 134	One pair of gold ear studs with 10 diamond stones,
MO 135	Box NO. 17 containing one gold chain,
MO 136	15 rows of one gold chain,
MO 137	Box No. 18 containing a gold ring with a design of two heads of peacock,

MO 138	A gold ring with a design of head of peacock studded with 98 ruby, 25 emeralds and 2 white stones,
MO 139	Box No. 19 containing one gold ring studded with 7 diamonds,
MO 140	One gold ring studded with 7 diamonds,
MO 141	Box No. 20 containing one gold ear stud,
MO 142	One pair of gold ear studs with 2 diamonds,
MO 143	Box No. 21 containing gold ear stud,
MO 144	Gold ear studs with 14 diamonds,
MO 145	Box No. 22 containing 5 Nos. of gods and goddesses,
MO 146	5 gold idols of gods and goddesses,
MO 147	Box No. 23 containing 34 items of gold rings,
MO 148	One gold ring studded with 2 diamonds,
MO 149	One gold ring studded with 29 diamonds,
MO 150	One gold ring studded with 12 diamonds,
MO 151	One gold ring studded with 3 diamonds,
MO 152	One gold ring studded with 11 diamonds, 2 ruby and 2 emeralds,
MO 153	One gold ring studded with 21 diamonds,
MO 154	One gold ring studded with 12 diamonds,
MO 155	One gold ring studded with 22 diamonds,
MO 156	One gold ring studded with 21 diamonds,
MO 157	One gold ring studded with 21 diamonds,
MO 158	One gold ring studded with 1 diamond,
MO 159	One gold ring studded with 5 diamonds,
MO 160	One gold ring studded with 7 diamonds,
MO 161	One gold ring studded with 39 diamonds,
MO 162	One gold ring studded with 15 diamonds,
MO 163	One gold ring studded with 7 diamonds,
MO 164	One gold ring studded with 9 diamonds,
MO 165	One gold ring studded with 13 diamonds,
MO 166	One gold ring studded with 10 diamonds,
MO 167	One gold ring studded with 9 diamonds,
MO 168	One gold ring studded with 12 diamonds,
MO 169	One gold ring studded with 1 diamonds,
MO 170	One gold ring studded with 10 diamonds,
MO 171	One gold ring studded with 12 diamonds,
MO 172	One gold ring studded with 11 diamonds,
MO 173	One gold ring studded with 12 diamonds,

MO 174	One gold ring studded with 19 diamonds,
MO 175	One gold ring studded with 17 diamonds,
MO 176	One gold ring studded with 4 diamonds,
MO 177	One gold ring studded with 16 diamonds,
MO 178	One gold ring studded with 25 diamonds,
MO 179	One gold ring studded with 13 diamonds,
MO 180	One gold ring studded with 1 diamonds,
MO 181	One gold ring studded with 74 diamonds,
MO 182	Box No. 24 containing 9 items of gold bangles,
MO 183	One pair of gold bangles studded with 56 diamonds, 84 ruby and 84 emerald,
MO 184	One pair of gold bangles studded with 44 ruby,
MO 185	One pair of gold bangles studded with 34 diamonds, 34 ruby and 34 emerald,
MO 186	Gold bangles studded with 120 emerald stones,
MO 187	Gold bracelet studded with 40 diamonds, 40 ruby and 20 emeralds,
MO 188	Gold bracelets studded with 64 diamonds and 312 ruby stones,
MO 189	Gold bracelets studded with 64 diamonds and 312 emerald stones,
MO 190	Gold bangles – Navarathnam studded with 30 synthetic diamonds, 30 ruby and 30 emerald,
MO 191	One gold bracelet (Navaratham),
MO 192	Box No. 27 containing one gold belt,
MO 193	One gold belt studded with 290 diamonds,
MO 194	Box No. 28 containing 2 gold arms,
MO 195	One plain gold arm weighing 121 grms.,
MO 196	One plain gold arm weighing 106 grms.,
MO 197	Box No. 29
MO 198	One plain gold long chain,
MO 199	One plain gold long chain,
MO 200	Box No. 30 containing one item,
MO 201	One plain gold necklace weighting 212 grms,
MO 202	Box No. 31 containing 2 long chains,
MO 203	One plain gold long chain (kasumalai),
MO 204	One plain gold long chain (kasumalai) weighing 80 grms.,
MO 205	Box No. 32 containing one gold kasumalai,
MO 206	One plain gold kasumalai weighing 487.40

	grms.,
MO 207	Box No. 33 containing 3 items,
MO 208	One gold necklace with pendant both studded with 165 diamonds closed setting,
MO 209	One pair of gold ear studs with 90 diamonds,
MO 210	One gold ring studded with 15 diamonds closed setting,
MO 211	Box No. 34 containing 6 items,
MO 212	One plain gold filigree chain weighing 60 grms.,
MO 213	One plain gold rope chain,
MO 214	One gold chain,
MO 215	One plain gold chain,
MO 216	One plain gold chain,
MO 217	One gold chain,
MO 218	Box No. 35 containing 4 items,
MO 219	One necklace (not made of gold) studded with 60 emeralds and100 diamonds open setting,
MO 220	One bracelet not made of gold studded with 60 emerald stones and100 diamonds,
MO 221	Ear studs not made of gold studded with 70 emerald stones and 30 diamonds,
MO 222	One ring not made of gold studded with one emerald and 38 diamonds,
MO 223	Box No. 36 containing 3 items,
MO 224	One gold necklace studded with 94 diamonds (open setting),
MO 225	One gold bracelet studded with 58 diamonds,
MO 226	One gold ear drops studded with 51 diamonds,
MO 227	Box No. 37 containing one gold waist belt,
MO 228	One gold waist belt studded with 2,389 diamonds, 18 emeralds and 9 rubies weighing 1,044 grms,
MO 229	Box No. 38 containing 2 items of gold chains,
MO 230	3 plain gold chains (same model),
MO 231	3 plain gold chains (same model),
MO 232	Box No. 39 containing one gold kumkum chimile,
MO 233	One gold kumkum chimile weighing 30.50 grms.,

MO 234	Box No. 40 containing one gold kumkum chimile,
MO 235	One gold kumkum chimile weighing 37.70 grms.,
MO 236	Box No. 41 containing one plain gold bracelet,
MO 237	One gold plain bracelet,
MO 238	Box No. 42 containing one item,
MO 239	One gold plain chain,
MO 240	Box No. 43 containing one gold necklace,
MO 241	One gold necklace studded with 56 saffire stones,
MO 242	Box No. 44 containing 3 items,
MO 243	One gold necklace studded with 89 ruby stones with pendant,
MO 244	One pair of gold ear stud with 68 ruby stones,
MO 245	Gold ring studded with 28 ruby stones,
MO 246	Box No. 45 containing 10 items,
MO 247	One pair of gold ear studs with torguise stones,
MO 248	One pair of gold ear stud with saffire,
MO 249	One pair of gold ear studs with 8 saffire and 4 pearls,
MO 250	One pair of gold ear studs with coral and pearls,
MO 251	One pair of gold ear stud with torguise and pearls,
MO 252	One pair of gold ear stud with 14 diamonds and 60 ruby stones,
MO 253	One pair of gold ear stud with emerald,
MO 254	One pair of gold ear stud with navarthnam,
MO 255	One pair of gold ear stud with black plastic beads,
MO 256	One pair of gold ear studs with ruby,
MO 257	Box No. 46 containing 7 items,
MO 258	One pair of gold ear stud with emerald and pearls,
MO 259	One pair of gold ear studs with pearls,
MO 260	One pair of gold ear studs with pearls,
MO 261	One pair of gold ear stud with torguise and pearls,

MO 262	One pair of gold ear stud with pearls and corals,
MO 263	One gold ear stud with pearls,
MO 264	One gold ear stud with corals, pearls, ruby, torguise and plastic beads,
MO 265	Box No. 47 containing 3 items,
MO 266	One gold necklace with pearls open setting,
MO 267	One gold bracelet with pearls,
MO 268	One pair of gold ear drops with pearls,
MO 269	Box No. 48 containing 2 necklaces,
MO 270	One plain gold necklace weighing 111.16 grms.,
MO 271	One gold necklace manga malai with red synthetic stones,
MO 272	Box No. 49 containing one item,
MO 273	One gold step necklace with pendant with multi colour stones and pearls,
MO 274	Box No. 50 containing 2 items,
MO 275	One gold necklace with multi colour stones and pearls,
MO 276	One gold bracelet with multi colour stones and pearls,
MO 277	Box No. 51 containing 4 items,
MO 278	One gold necklace with pearls and corals with gold pendant,
MO 279	One gold bracelet with corals and pearls,
MO 280	One pair of gold ear studs with coral and pearls,
MO 281	One gold ring studded with coral and pearls,
MO 282	Box No. 52 containing 4 items,
MO 283	One gold bracelet with emeralds and pearls,
MO 284	One gold necklace with pearls and emeralds,
MO 285	One gold ear stud with pearls,
MO 286	One pearl necklace with gold pendant studded with 4 emeralds and pearls,
MO 287	Box No. 53 containing one gold chain links,
MO 288	One pair of gold chain links,
MO 289	Box No. 54 containing 1 gold chain,
MO 290	One gold chain with pendant of Lord Venkateswara studded with 35 diamonds, 11 emeralds and 15 rubies,
MO 291	Box No. 55 containing 39 items,
MO 292	A small box inside the box No. 291,

MO 293	One pair of gold bangles with pearls,
MO 294	One pair of gold bangles with pearls and rubies,
MO 295	One pair of gold bangles with pearls and corals,
MO 296	One pair of gold bracelet with pearls,
MO 297	One gold bracelet with corals,
MO 298	One pearls step chain with pearls and saffire,
MO 299	One pearls step chain with pearls and saffire,
MO 300	An empty gold locket,
MO 301	One pair gold rings(one fully studded with saffire and another is studded with 2 stones),
MO 302	Two heart shaped plain gold rings,
MO 303	One plain gold ring,
MO 304	One gold ring,
MO 305	One gold ring with saffire and pearls,
MO 306	One gold ring with pearls and torguise,
MO 307	One gold ring with emerald and pearls,
MO 308	One gold ring with emerald and pearl,
MO 309	One gold ring with emerald, ruby, corals and pearls,
MO 310	One gold ring with pearls,
MO 311	One gold ring with corals,
MO 312	One gold ring with green stone,
MO 313	One gold ring with emerald,
MO 314	One gold ring with 2 rubies (one is open and another is closed setting),
MO 315	One gold ring with emerald and 4 diamonds,
MO 316	One gold ring with multi colour stones,
MO 317	One gold ring with emerald and pearls,
MO 318	One gold ring with saffire and pearls,
MO 319	One gold ring with coral,
MO 320	One gold ring with emerald,
MO 321	Gold ring with 22 diamonds and 11 emeralds with red synthetic stone – 4 Nos.,
MO 322	Gold ring with multi colour stones,
MO 323	One gold ring with ruby stone,
MO 324	One gold ring with emerald,
MO 325	One gold ring with torguise and pearls,
MO 326	One gold ring with emerald stone,
MO 327	One gold ring with multi colour stones,
MO 328	One gold ring with ruby and pearls,
MO 329	One gold ring with pearls,

MO 330	One gold ring with multi colour stones,
MO 331	One gold pendant of Lord Venkateswara with 16 diamonds, ruby and emerald,
MO 332	Box No. 56 containing 11 items,
MO 333	One gold bracelet enameled,
MO 334	One gold bangle,
MO 335	One gold bracelet,
MO 336	One gold pen with marks as “Thavasi”,
MO 337	One gold biscuit with a mark as “Suisse”,
MO 338	Two gold pendants of Lord Venkateswara,
MO 339	One gold pendant with coral,
MO 340	One gold ring with coral and pearls,
MO 341	One pair of gold ear stud with ruby and pearls,
MO 342	One gold pendant of Lord Vinayaka enameled with 16 diamonds and ruby,
MO 343	One gold bracelet with 90 diamonds,
MO 344	Box No. 57 containing two items,
MO 345	One pair of gold ear studs,
MO 346	One gold ring,
MO 347	Box No. 58 containing one item,
MO 348	Two gold coins with inscription Mahindra & Mahindra Ltd.,
MO 349	Box No. 59 containing 4 items,
MO 350	Two gold sheets bearing emblem of God,
MO 351	Six gold pendants,
MO 352	Two British gold sovereigns,
MO 353	Gold Lakshmi Goddess idol,
MO 354	36 gold coins,
MO 355	One gold ring,
MO 356	One gold chain with pendant,
MO 357	One gold ring with a mark as “S”,
MO 358	Box No. 60 containing 2 items,
MO 359	One gold bracelet,
MO 360	One gold bangle,
MO 361	One gold big kumkum chimile
MO 362	Box No. 62 containing 2 items,
MO 363	One gold bracelet,
MO 364	One gold bracelet,
MO 365	Box No. 63containing 2 items,
MO 366	One gold ring with cat’s eye,
MO 367	One gold ring with emerald and 2 synthetic stones,

MO 368	One gold kudam weighing 516 grms with Astalakshmi inscripted,
MO 369	Box No. 66 and 67 containing 2 items,
MO 370	One gold big kumkum chimile weighing 121.10 grms,
MO 371	One gold article oyster shaped with gold and silver,
MO 372	Gold tray weighing 1132.50 grms.,
MO 373	Box Nos. 69 and 70 containing 2 items,
MO 374	One gold santhana kinnam weighing 241.36 grms,
MO 375	One gold panneer sombu (Astalakshmi inscripted),
MO 376	Box Nos. 71 and 72 containing 3 items,
MO 377	Gold lotus kumkum chimile weighing 82.83 grms.,
MO 378	Gold kumkum chimile weighing 45.87 grms.,
MO 379	One gold peacock weighing 3 grms.,
MO 380	Box Nos. 73, 74 and 77 containing 3 items,
MO 381	One gold idol of Lord Venkiateswara with 60 diamonds, enameled and colour stones,
MO 382	Gold malai with 4 pendants with emblem Dr. weighing 481.96 grms.,
MO 383	Box No. 76 containing one item,
MO 384	One gold emblem ball shaped memento weighing 13.40 grms.,
MO 385	Gold veil weighing 83.20 grms.,
MO 386	Box No. 78 containing one item,
MO 387	Gold plate memento weighing 250.64 grms.,
MO 388	Gold crown weighing 132.50 grms.,
MO 389	One gold structure bust size weighing 198.30 grms.,
MO 390	One gold sword weighing 175.90 grms.,
MO 391	Gold sword with inscription of K.A. Sengottaiyan, K. Kannappan and Alagu Thirunavukkarasu and 2 leaves in two places

	weighing 975 grms.,
MO 392	Two gold leaves – one weighing 7 grms.,
MO 393	Gold crown with synthetic stones – one weighing 52 grms.,
MO 394	Gold Valayam - one weighing 14.40 grms.,
MO 395	Gold memento with marks as "Presented by V.P.R. Ramesh, MLA" – one weighing 80 grms.,
MO 396	Gold crown with 3 synthetic stones – one weighing 202.60 grms.,
MO 397	Gold crown with shite and green synthetic stones- one weighing 126.30 grms.
MO 398	Gold Senkol-I wieghing191.62 grms.,
MO 399	Gold crown with synthetic white stone weighing 215.20 grms.,
MO 400	Gold kamatchi vilakku weighing 12 grms.,
MO 401	Gold plate having a mark as "Presented by Nagoormeeran for the 45th birthday of Manbumighu Muthalvar Puratchi Thalaivi Idhaya Daivam, dt. 24.2.1993" and 2 gold leaves weighing 93 grms.,
MO 402	Gold boat Jayakumar, Minister for Fisheries weighing 191.47 grms.,
MO 403	Gold mango with 2 leaves – one weighing 159.89 grms.,
MO 404	Gold article "oyster shaped" one weighing 81.90 grams.,
MO 405	Gold key chain with Goddess Lakshmi emblem and letter "J" – one weighing 150.60 grms.,
MO 406	Box No. A1 containing 14 items,
MO 407	One pair of gold bangles with red synthetic stone weighing 34.6 grms.,
MO 408	One pair gold bangles weighing 327.48 grms.,
MO 409	One gold bracelet with 64 diamonds, 4 emeralds, 4 ruby stones with a mark VBKS weighing 21 grms.,
MO 410	Gold navarathnam bangle with navarathnam

	stone weighing 47.69 grms.,
MO 411	One pair of plain gold bangles weighing 32.10 grms.,
MO 412	One plain gold bangle weighing 20.15 grms.,
MO 413	One gold chain weighing 63.53 grms.,
MO 414	One gold mango pendant studded with plastic beads weighing 8.06 grms.,
MO 415	One gold ring weighing 6.02grms.,
MO 416	Gold ring studded with one pale green colour stone weighing 2.10 grms.,
MO 417	One gold ring weighing 4.46 grms.,
MO 418	One gold ring studded with pearls and ruby weighing 4.42 grms.,
MO 419	One pair of gold ear studs with 8 diamonds weighing 3.30 grms.,
MO 420	Gold ear stud with 6 diamonds and 1 ruby weighing 1.50 grms.,
MO 421	Box No. A2 containing 4 items,
MO 422	One pair of gold bangles with synthetic stones weighing 45.75 grms.,
MO 423	One gold long necklace with pendant with white synthetic stone weighing 175.88 grms.,
MO 424	One pair of gold ear drops with white synthetic stone weighing 24.26 grms.,
MO 425	One gold small necklace with synthetic stones weighing 99.45 grms.,
MO 426	Box No. A3 containing one item,
MO 427	One plain gold long necklace enameled weighing 189.69 grms.,
MO 428	Box No. A4 containing 3 items,
MO 429	One gold long necklace weighing 59.20 grms.,
MO 430	One plain gold long chain weighing 37.10 grms.,
MO 431	One plain gold long chain weighing 33.36 grms.,
MO 432	Box No. A5 containing one item,
MO 433	One plain gold long chain with pendant weighing 96.07 grms.,

MO 434	Box No. A6 containing items,
MO 435	Ten small plain gold ear mattals weighing 31.23 grms.,
MO 436	One pair of gold ear studs with 18 diamonds weighing 6.85 grms.,
MO 437	One pair of gold ear studs with 40 diamonds weighing 11.57 grms.,
MO 438	One gold ring with synthetic stones weighing 10.09 grms.,
MO 439	Gold ring with two synthetic stones weighing 72.21 grms.,
MO 440	Box No. A7 containing one item,
MO 441	One gold long necklace weighing 72.21 grms.,
MO 442	Box No. A8 containing 3 items,
MO 443	One gold chain with pendant weighing 73.87 grms.,
MO 444	One plain gold step chain weighing 98.14 grms.,
MO 445	One plain gold kasumalai weighing 156.10 grms.,
MO 446	Box No. A9 containing one item,
MO 447	One plain gold mango chain weighing 91.66 grms.,
MO 448	Box No. A10 containing one item,
MO 449	One gold long necklace weighing 125.06 grms.,
MO 450	Box No. A11 containing one item,
MO 451	One gold necklace with pendant weighing 105.78 grms.,
MO 452	Box No. A12 containing 3 items,
MO 453	One gold necklace with pearls weighing 39.37 grms.
MO 454	One pair of gold ear studs with pearls weighing 7.88 grms.,
MO 455	One gold ring with 2 pearls weighing 2.78 grms.,

MO 456	Box No. A13 containing 3 items,
MO 457	Gold pendant of God Venkatachalapathy enameled with 2 synthetic stones weighing 11.92 grms.,
MO 458	One gold ring with a garnet weighing 7.26 grms.,
MO 459	One plain gold ring weighing 1.14 grms.,
MO 460	Box No. A14 containing one item,
MO 461	One gold vanki with synthetic stone weighing 34.90 grms.,
MO 462	Box No. A15 containing 2 items,
MO 463	One gold necklace with pendant with 132 diamonds weighing 51.20 grms.,
MO 464	One pair of gold ear studs with 64 diamonds weighing 6.62 grms.
MO 465	Box No. A16 containing 4 items,
MO 466	One gold long necklace with synthetic stones weighing 99.92 grms.,
MO 467	One gold necklace with artificial stones weighing 39.12 grms., valued at Rs. 12,600/-,
MO 468	Two gold bangles with artificial stones weighing 46.66 grms., valued at Rs. 14,000/-,
MO 469	A gold bacelet with artificial stones weighing 24.38 grms. Valued at Respondents. 8,552/-,
MO 470	Box No. A17 containing one item,
MO 471	One gold necklace with pendant with 189 diamonds weighing 67.27 grms.,
MO 472	Box No. A18 containing one item,
MO 473	One plain gold chain weighing 55.65 grms.,
MO 474	Box No. A19 containing 15 items,
MO 475	One pair of gold ear stud with 12 diamonds weighing 2.47 grms.,
MO 476	One gold nose studed with 7 diamonds weighing 1.10 grms.,
MO 477	One gold nose studed with 8 diamonds weighing

	2.45 grms.,
MO 478	One gold nose studed with 3 diamonds weighing 1.07 grms.,
MO 479	One gold nose studed with 6 diamonds weighing 1.59 grms.,
MO 480	One gold nose studed with 8 diamonds weighing 2.14 grms.,
MO 481	One pair of gold ear studed with 10 diamonds weighing 2.95 grms.,
MO 482	One gold nose studed with 7 diamonds weighing 1.37grms.,
MO 483	One gold nose studed with 3 diamonds weighing 1.09 grms.,
MO 484	One gold nose studed with4 diamonds weighing 1.03 grms.,
MO 485	One gold nose studed with 7 diamonds weighing 0.59 grms.,
MO 486	One gold nose studed with one diamond weighing 0.73 grms.,
MO 487	One gold nose studed with 7 diamonds weighing 0.78 grms.,
MO 488	One gold nose studed with 7 diamonds weighing 0.38 grms.,
MO 489	One gold nose studed with 1 diamond weighing 0.39 grms.,
MO 490	Box No. A20 containing 3 items,
MO 491	Two plain gold bracelets weighing 31.01 grms.,
MO 492	One plain gold bracelets weighing 31.05 grms.,
MO 493	One plain gold bracelets weighing 13.57 grms.,
MO 494	Box No. A21 containing 2 items,
MO 495	One gold chain with a coin weighing 12.33 grms.,
MO 496	One gold ring weighing 4.24 grms.,
MO 497	Box No. A22 containing 3 items,

MO 498	One plain gold necklace with small pendant weighing 18.92 grms.,
MO 499	One pair of gold ear drops weighing 9.19 grms.,
MO 500	One plain gold ring weighing 2.97 grms.,
MO 501	Box No. A23 containing 3 items,
MO 502	One gold necklace with 98 diamonds and red synthetic stones weighing 20.16 grms.,
MO 503	One gold ring with 18 diamonds and red synthetic stone weighing 3.89 grms.,
MO 504	Gold ear drops with 38 diamonds and red stone weighing 7.80 grms.,
MO 505	Box No. A24 containing 3 items,
MO 506	One plain gold necklace weighing 40.64 grms.,
MO 507	One pair of plain gold ear stud weighing 8.79 grms.,
MO 508	One plain gold ring weighing 4.69 grms.,
MO 509	Box No. A25 containing 3 items,
MO 510	One plain gold necklace weighing 44.40 grms.,
MO 511	A pair of gold ear drops weiging 11.14 grms. Valued at Rs. 5,013/-,
MO 512	One plain gold ring weighing 5.91 grms.,
MO 513	Box No. A26 containing 3 items,
MO 514	One gold necklace with ruby and pearls weighing 89.77 grms.,
MO 515	One pair of gold ear studs with rubies and pearls weighing 12.06 grms.,
MO 516	One gold ring with ruby weighing 5.61 grms.,
MO 517	Box No. A27 containing one item,
MO 518	Plain gold bracelet with 2 broken pieces weighing 43.50 grms.,
MO 519	Box No. A28 containing one item,
MO 520	One plain gold necklace weighing 72.29 grms.,
MO 521	Box No. A29 containing two items,
MO 522	One gold chain with pearls weighing 29.56 grms.,
MO 523	One gold chain with black bead weighing 26.10

	grms.,
MO 524	Box No. A30 containing 3 items,
MO 525	Gold necklace with pearls and emeralds (OS-1) weighing 22.08 grms.,
MO 526	One pair of gold ear stud with emerald weighing 8.76 grms.,
MO 527	One gold ring with pearls and emerald weighing 3.61 grms.,
MO 528	Box No. 31 containing one item,
MO 529	One pair of gold vankis with white synthetic stones weighing 213.69 grms.,
MO 530	Box No. A32 containing 2 items,
MO 531	One gold kumkum chimile weighing 64.50 grms.,
MO 532	One gold thali chain with a small length of silver chain weighing 80.59 grms.,
MO 533	Box No. A33 containing one item,
MO 534	One gold step chain weighing 77.88 grms.,
MO 535	Box No. A34 containing one item,
MO 536	Gold necklace with white synthetic stone weighing 323 grms.,
MO 537	Box No. A35 containing 3 items,
MO 538	One pair of gold ear studs with multi colour stones weighing 18.87 grms.,
MO 539	One pair of gold ear studs with pearls and emeralds weighing 18.80 grms.,
MO 540	One gold ring with emerald weighing 4.48 grms.,
MO 541	Box No. A36 containing one item,
MO 542	Gold ring with a photo and synthetic stone (one stone missing) weighing 7.98 grms.,
MO 543	Box No. A37
MO 544	Small box in MO 543,
MO 545	One gold ring weighing 8.38 grms.,
MO 546	Box No. A38 containing 7 items,
MO 547	One gold chain weighing 79.87 grms.,

MO 548	One pair of gold chain (links) weighing 11.72 grms.,
MO 549	One gold pendant with small synthetic red stone weighing 8.37 grms.,
MO 550	Four nanakuzhals weighing 7.76 grms.,
MO 551	One pair of gold ear studs with emeralds and pearls weighing 11.53 grms.,
MO 552	One gold ear stud with corals and pearls weighing 7.16 grms.,
MO 553	Small broken link chain (3 pieces) weighing 1 grm.
MO 554	Box No. A39 containing 21 items,
MO 555	One long plain gold chain weighing 47.78 grms.
MO 556	One gold bracelet with 62diamonds weighing 25.95 grms.,
MO 557	One pair gold bracelets with 116 diamonds weighing 41.28 grms.,
MO 558	One pair of plain gold bangles weighing 26.26 grms.,
MO 559	One pair of plain gold bangles weighing 38.20 grms.,
MO 560	One pair of plain gold bangles weighing 59.34 grms.,
MO 561	One pair of gold bangles with 68 diamonds weighing 45.69 grms.,
MO 562	Two gold pendants with marks as 'Canda Fine Gold-IO ZOR PUR-50 dollar – 1987' weighing 71.03 grms.,
MO 563	One plain gold chain with pendant with ruby weighing 28.71 grms.,
MO 564	One plain gold pendant with emerald weighing 12.29 grms.,
MO 565	One gold watch bracelet weighing 41.10 grms.,
MO 566	One plain gold metal weighing 1.58 grms.,

MO 567	One pair of plain gold ear studs weighing 2.20 grms.,
MO 568	One gold ring with 14 diamonds weighing 6.21 grms.,
MO 569	One gold ring with 10 diamonds weighing 3.20 grms.,
MO 570	One gold ring with 12 diamonds weighing 5.54 grms.,
MO 571	One gold ring with diamonds weighing 7.67 grms.,
MO 572	One gold ring with 12 diamonds weighing 3.67 grms.,
MO 573	One gold ring with 9 diamonds weighing 3.70 grms.,
MO 574	One gold ring with 9 diamonds weighing 1.99 grms.,
MO 575	One gold ring with 7 diamonds weighing 2.31 grms.,
MO 576	Box No. A42 containing one item,
MO 577	One small diamond stone 10 cents,
MO 578	VIP big size suit case,
MO 579	VIP big size suit case,
MO 580	VIP big size suit case,
MO 581	VIP big size suit case,
MO 582	VIP big size suit case,
MO 583	Box No. 25 containing 4 watches,
MO 584	Ladies wrist watch, Raymond Weil, Geneva Swiss - Black dial - gold colour bracelet,
MO 585	Ladies wrist watch – Christian Benard Paris, Quartz, France on the reverse the No. M. 59166 and white glittering stones on the circumference of the watch with a gold colour bracelet,
MO 586	Ladies wrist watch “Kobber, Geneva, Quartz, Swiss – gold colour bracelet rectangular shape with glittering stones inside the glass frame,
MO 587	Ladies wrist watch “Rolex Oyster Perpetual,

	Date jest, T Swiss made T studded with glittering stones in front of side of watch and a gold colour bracelet,
MO 588	Box No. 26 containing 3 watches,
MO 589	Wrist watch 'Rado Lesoir Swiss-025 gold colour watch and bracelet with small glittering stones,
MO 590	Rectangular wrist watch Patek Philippe, Geneve, Swiss, bracelet gold coloured white dial with small glittering stones,
MO 591	Ladies wrist watch Raymond weil, Geneve Swiss with black dial small glittering stones inside the glass and gold colour bracelet,
MO 592	Box containing 24 bangles,
MO 593	24 plain bangles weighing 342.65 grms.
MO 594	Box containing 2 items,
MO 595	One gold necklace weighing 92 grms.,
MO 596	One pair of plain ear drops weighing 29.95 grms.,
MO 597	Box containing 5 items,
MO 598	One pair of gold ear studs studded with 128 diamonds weighing 22.65 grms.,
MO 599	One gold necklace studded with 229 diamonds weighing 45 grms.,
MO 600	One gold ring studded with 15 diamonds weighing 5.50 grms.,
MO 601	One pair of gold bangles studded with 224 diamonds weighing 41.35 grms.,
MO 602	One gold nethichutti studded with 57 diamonds weighing 23.15 grms.,
MO 603	Box containing 5 items,
MO 604	One plain gold chain weighing 48.73 grms.,
MO 605	One plain gold chain with pendant weighing 76.556 grms.,
MO 606	One gold ring weighing 12 grms.,
MO 607	One plain gold bracelet weighing 41.50 grms.,
MO 608	One plain gold ring weighing 7.70 grms.,

MO 609	Sale deed, dt. 24.1.1992,
MO 610	Sale deed, dt. 21.9.1989,
MO 611	Sale deed, dt. 9.7.1990,
MO 612	Sale deed, dt. 5.7.1993,
MO 613	Sale deed, dt. 1.1.1989,
MO 614	Sale deed, dt. 7.5.1990,
MO 615	Sale deed, dt. 10.7.1989,
MO 616	Sale deed, dt. 22.2.1967,
MO 617	Sale deed, dt. 30.3.1990,
MO 618	Sale deed, dt. 31.3.1990,
MO 619	Sale deed, dt. 31.3.1990,
MO 620	Sanctioned plan, dt. 11.12.1991,
MO 621	Sanctioned plan, dt. 10.2.1993,
MO 622	Sanctioned plan & letter, dt. 7.12.1992,
MO 623	Copy of the sale deed, dt. 15.7.1967,
MO 624	Sanctioned plan, dt. 18.3.1992,
MO 625	Sanctioned plan, dt. 3.3.1993,
MO 626	Sanctioned plan, dt. 17.2.1994,
MO 627	Sanctioned plan, dt. 4.12.1995,
MO 628	Sanctioned plan, dt. 25.1.1991,
MO 629	Sale agreement by Muthulakshmi to M/s Sasi Enterprises,
MO 630	Xerox copy of draft sale deed by Sambasiva Rao to Nitya Kalanikethan,
MO 631	Property list of Nitya Kalanikethan (14pages),
MO 632	One file of Sasi Enterprises regarding requisition of Code No. 2,
MO 633	Jewel Appraising certificate by Kirthilal Kalidas & Co., dt. 17.11.1992,
MO 634	Valuation of jewels and warranty of vehicles and other papers (66 pages),
MO 635	Greetings by various leaders on the occasion of the marriage of V.N. Sudhakaran (130 pages),
MO 636	Files relating to Sundaravadhanam,
MO 637	Govt. Circular & letter to A-2 and other papers (pages 324),
MO 638	File containing copy of 2 FDRs & copy of letters,
MO 639	Copy of report of valuation of jewels,
MO 640	Unused cheques of Canara Bank, Mylapore,

MO 641	Shares of Devaki Hospital Ltd., Madras,
MO 642	FDR of Sriram Chits,
MO 643	FDR of Sriram Chits,
MO 644	FDR of Sriram Chits,
MO 645	FDR of Sriram Chits,
MO 646	FDR of Sriram Chits,
MO 647	FDR of Sriram Chits,
MO 648	FDR of Sriram Chits,
MO 649	FDR of Canara Bank,
MO 650	FDR of Central Bank,
MO 651	Copy of Term Deposit Receipt of Kothari Orient Finance Ltd.,
MO 652	Gold card of Canara Bank in the name of A-2,
MO 653	Gold card of Canara Bank in the name of A-1,
MO 654	Canara Bank Pass Book in the name of A-1,
MO 655	A small book containing Telephone No.,
MO 656	Important details in a writing pad,
MO 657	Telephone book,
MO 658	Telephone book,
MO 659	Photo album,
MO 660	Photo album,
MO 661	Photo album,
MO 662	Photo album,
MO 663	Rubber stamp,
MO 664	52 photos,
MO 665	Canara Bank Locker key No. 202,
MO 666	Vallets of Credit Card,
MO 667	Framed photo of A-1, A-2 & A-3,
MO 668	Framed photo of A-1 and A-2,
MO 669	Xerox copy of intercom numbers,
MO 670	Gold plated gents Titan Quartz watch (Royal 18K),
MO 671	Gold plated gents Titan Quartz watch (Royal 18K),
MO 672	Gold plated ladies Titan Quartz watch,
MO 673	Gold plated ladies Titan Quartz watch,
MO 674	Gold plated ladies Titan Quartz watch,
MO 675	Gold plated ladies Titan Quartz watch,
MO 676	Gold plated ladies Titan Quartz watch,
MO 677	Gold plated ladies Titan Quartz watch,
MO 678	Gold plated ladies Titan Quartz watch,
MO 679	Gold plated ladies Titan Quartz watch,

MO 680	Omega watch,
MO 681	One Rado watch with black dial,
MO 682	Citizen watch,
MO 683	One Rado watch,
MO 684	One Nobal watch with black dial,
MO 685	Designer watch,
MO 686	One Omega gents watch,
MO 687	One gold coated Rolex ladies watch,
MO 688	One gold coated ladies watch designed with ruby,
MO 689	Gold coated ladies watch (Raymond),
MO 690	Gold coated ladies Titan watch,
MO 691	Gold coated ladies watch,
MO 692	Gold coated Titan ladies watch,
MO 693	Gold coated ladies Titan watch,
MO 694	Gold coated ladies watch,
MO 695	Gold coated ladies Titan watch,
MO 696	Citizen Quartz silver colour watch,
MO 697	Gold coated Titan watch,
MO 698	Gold coated gents Ceico watch,
MO 699	Ladies Ramson watch with black dial,
MO 700	Gold coated ladies watch (with ever star jewel),
MO 701	HMT watch with black dial,
MO 702	One gold coated watch,
MO 703	Gold coated Marco valentino watch,
MO 704	Gold coated Christian Jean watch,
MO 705	Gold coated Ceico watch,
MO 706	Gold coated Ceico watch,
MO 707	Gold coated Ceico watch,
MO 708	Gold coated Citizen watch with black dial,
MO 709	Gold coated Citizen watch with black dial,
MO 710	One white colour Designer watch,
MO 711	Gold coated Titan watch with black dial,
MO 712	Gold coated Titan watch,
MO 713	Gold coated Titan watch with white dial,
MO 714	Gold coated Christian Berna watch,
MO 715	Gold coated Delfi Quartz watch,
MO 716	Gold coated Orient watch,
MO 717	Gold coated ladies Titan watch,
MO 718	Gold coated accurate watch,
MO 719	Raymond weil ladies watch with white colour dial,
MO 720	Five big and 2 small photo albums,

MO 721	Six video cassettes,
MO 722	One framed photo,
MO 723	Framed photo of A-1 and A-2,
MO 724	Framed photo of A-1 and A-2,
MO 725	Letter of Armugham,
MO 726	23 covers of Sasi Enterprises,
MO 727	13 covers of Jaya Publications,
MO 728	Paper bunch of 48 pages,
MO 729	Valuation report of jewels and letters (70 pages),
MO 730	Letter, dt. 4.12.1985 by A. Sasidharan to PA to Selvi Jayalalitha,
MO 731	Receipt for having paid an advance to Maruti Suzuki car,
MO 732	One silver plate with one zarikai karai veti, thundu and cloth of silk shirt,
MO 733	One silver plate with one zarikai karai veti, thundu and cloth of silk shirt,
MO 734	One silver plate with one zarikai karai veti, thundu and cloth of silk shirt,
MO 735	Gold coated 11 Titan Quartz gents watches,
MO 736	Gold coated 14 Titan Quartz ladies watches,
MO 737	Letters written by A-1 and A-3 and other letters from computer room,
MO 738	Gold coated one Rado watch,
MO 739	Gold coated Ebel watch,
MO 740	Gold coated one Rado watch,
MO 741	Gold coated one Rado watch,
MO 742	18 carat gold Dadi watch with black dial,
MO 743	Gold coated Titan Quartz watch,
MO 744	Gold coated one Titan Quartz watch,
MO 745	Gold coated one Titan Quartz watch,
MO 746	Gold coated one Titan Quartz watch,
MO 747	22 carat gold plated Accurate watch,
MO 748	Gold coated Aries ladies watch,
MO 749	Romanson watch with black dial,
MO 750	Gold colour Rado watch,
MO 751	Gold colour Ceiko watch with black dial,
MO 752	Gold coated Rado watch,
MO 753	Gold coated Omega watch,
MO 754	Rs.1,60,514/- seized from the house of A-1,

MO 755	Video cassette of Door No. 31A and 36 of Poes Garden taken between 7th and 15th Dec. 1996,
MO 756	Video cassette of Chengai MGR Dist. and Madras city property – I,
MO 757	Video cassette of Chengai MGR Dist. and Madras city property – II,
MO 758	Album containing 197 photographs taken in the house of 31-A & 36 of Poes Garden, Chennai and its negatives,
MO 759	Photo in MO 758 album,
MO 760	Negative in MO 758 album,
MO 761	Photo in MO 758 album,
MO 762	Negative in MO 758 album,
MOs 763 to 1152	Photos and negatives of No. 36, Poes Garden, Chennai in MO 758 album,
MO 1153	Album containing 193 photos of East Coast Road, Sirudhavur, Cheyyur, Uttukadu, Uthukottai, Payyanoor, Chennai and Chengalpat (one photo unmarked),
MO 1154 to 1525	Photos and negatives in MO 1153
MO 1526	Album containing 33 photos and negatives,
MO 1527 to 1592	33 photos and 33 negatives of the bus in album MO 1526,
MO 1593	Entire page No. 30 in 'Daily Thanthi,' dt. 10.9.1995,
MO 1594	Silver plate recovered from PW 200,
MO 1595	Silk dhothi recovered from PW 200,
MO 1596	Silk angawasthram recovered from PW 200,
MO 1597	Silk saree recovered from PW 200,
MO 1598	Silver plate seized from PW 214,
MO 1599	Silver santhana pela seized from PW 214,
MO 1600	Silver kumkum simizh seized from PW 214,
MO 1601	Rose colour silk saree seized from PW 214,
MO 1602	Blue colour silk saree seized from PW 214,
MO 1603	Video cassette of J. Jayalalitha's foster son's marriage function seized during search under

	Ex. P-2275,
MO 1604	Silver plate recovered from Mandolin Srinivasan,
MO 1605	Kumkum simizh recovered from Mandolin Srinivasan,
MO 1606	Silk saree recovered from Mandolin Srinivasan,

Sd/-

(JOHN MICHAEL CUNHA)
36TH ADDL. CITY CIVIL & SESSIONS JUDGE,
(SPL. COURT FOR TRIAL OF CRL. CASES AGAINST KUM. JAYALALITHA & ORS.)